
MONTANA



Specifications for Software Developers

Tax Year 2006

ELECTRONIC FILING SYSTEM

Montana Department of

REVENUE

Revised 9/26/2006

Table of Contents

INTRODUCTION.....	5
CONTACT PERSONNEL	5
WHAT HAS CHANGED FOR TY2006.....	6
Montana Form 2 (Column A and B) Unformatted.....	6
Montana Form 2A – Schedule II (Subtractions from FAGI).....	7
Montana Form 2A – Schedule III (Itemized Deductions).....	7
Montana Form 2A – Schedule IV (Non-Resident/Part year Resident Tax)	7
Montana Form 2A – Schedule V (Tax Credits)	7
Montana Form 2A – Schedule VI (Full Year Resident Credit paid to another State).....	7
Montana Form 2A – Schedule VII (Part-year resident credit paid to another state).....	7
Montana Form 2A – Schedule VII (Reporting of Special Transactions)	7
Montana Form 2EC (Elderly Homeowner/Renter Credit).....	7
Montana Form QEC (Qualified Endowment Credit).....	7
Montana Form CC (College Contribution Credit).....	7
Montana Form ENRG-A (Geothermal Energy Systems Credit).....	7
Montana Form ENRG-B (Alternative Energy System Credit).....	7
Montana Form EST-I (Underpayment of Estimated Tax).....	7
Montana Form AFCR (Alternative fuel Credit).....	8
Montana Form DCAC (Dependent Care Assistance Credit).....	8
Montana Form DS-1 (Disability Income Exclusion)	8
Montana Form 2441M (Child & Dependent Care Expenses)	8
Montana Form ECC (Elderly Care Credit).....	8
Montana Form RCYL (Recycling Credit).....	8
Montana Standard Deduction, Exemptions and Tax table	8
Other Changes	Error! Bookmark not defined.
MONTANA HIGHLIGHTS.....	9
WHAT CAN BE FILED ELECTRONICALLY	9
ACKNOWLEDGMENT OF MONTANA ELECTRONIC RETURN	10
PURPOSE OF MONTANA ACKNOWLEDGMENT	10
DESIGN PLAN FOR MONTANA ACKNOWLEDGMENT SYSTEM	10
ACKNOWLEDGMENT RESOLUTION PROCESS.....	11
WHO TO CONTACT	11
SOFTWARE DEVELOPER AND TRANSMITTER TESTING	11
GENERIC AND UNFORMATTED RECORD	12
GENERIC (FIXED) RECORD.....	12
UNFORMATTED (VARIABLE) STATE RECORDS.....	13

CHARACTER SETS - ALLOWABLE ENTRIES.....	14
REQUESTED EDITING.....	15
DEPENDENT RELATIONSHIP CODES	15
GENERIC (FIXED) RECORD LAYOUT	16
HEADER SECTION.....	16
STATE DIRECT DEPOSIT/DEBIT SECTION.....	17
PARTICIPANT SECTION.....	17
ENTITY SECTION.....	18
CONSISTENCY SECTION.....	19
ALPHANUMERIC SECTION	20
FORM 2 - LONG FORM	20
UNFORMATTED (VARIABLE) RECORD LAYOUT	21
HEADER SECTION.....	21
DATA SECTION.....	21
Montana Form 2, Pages 1 and 2	22
Montana Form 2, Page 3 – Schedule I.....	27
Montana Form 2, Page 4 – Schedule II.....	28
Montana Form 2, Page 4 – Schedule II.....	29
Montana Form 2, Page 5– Schedule III.....	30
Montana Form 2, Page 5– Schedule III.....	31
Montana Form 2, Page 6– Schedule IV	32
Montana Form 2, Page 7– Schedule V	33
Montana Form 2, Page 7– Schedule V	34
Montana Form 2, Page 8– Schedule VI	35
Montana Form 2, Page 8– Schedule VII	36
Montana Form 2, Page 9– Schedule VIII	37
Montana Form 2EC	38
Elderly/Homeowner Credit	38
Montana Form QEC	39
Qualified Endowment Credit.....	39
Montana Form CC.....	40
College Contribution Credit	40
Montana Form ENRG-A	40
Geothermal Energy Systems Credit.....	40
Montana Form ENRG-B	41
Alternative Energy Systems Credit	41
Montana Form ENRG-C	41
Energy Conservation Installations Credit.....	41
Montana Form EST-I.....	42
Underpayment of Estimated Tax by Individuals and Fiduciaries	42
Montana Form EST-I.....	43
Montana Form SS	44
Social Security Worksheet.....	44
Montana Form AFCR	45
Alternative Fuel Credit.....	45
Montana Form DCAC.....	45
Dependent Care Assistance Credit	45
Montana Form DS-1	46

Disability Income Exclusion Calculation	46
Montana Form 2441-M	46
Child and Dependent Care Expense Deduction	46
Montana Form ECC.....	47
Elderly Care Credit.....	47
Montana Form IND	47
Indian Certification	47
Montana Form RCYL	48
Recycle Credit/Deduction	48
Montana Short Form – Form 2M and 2EZ	49
HEADER SECTION.....	49
STATE DIRECT DEPOSIT/DEBIT SECTION.....	49
PARTICIPANT SECTION.....	50
ENTITY SECTION	51
CONSISTENCY SECTION.....	52
ALPHANUMERIC SECTION	53

INTRODUCTION

This publication outlines the communication procedures, transmission formats, character sets, validation criteria, and reject codes for filing individual income tax returns as part of the Federal/State Electronic Filing Program between the Internal Revenue Service (IRS) and the State of Montana Department of Revenue.

The material in this publication will provide software developers the necessary information for capturing and formatting Montana individual income tax data and the associated federal information required as part of a Montana return.

This publication does NOT replace the requirements, procedures, etc., issued by the IRS. All IRS requirements must be adhered to in the development of the Montana return. See IRS Publication 1346, Electronic Return File Specification and Record Layouts for Individual Income Tax Returns and Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns.

The Montana Electronic Filer Handbook provides filers and transmitters with the procedural aspects of filing a Montana return jointly with the taxpayer's federal return.

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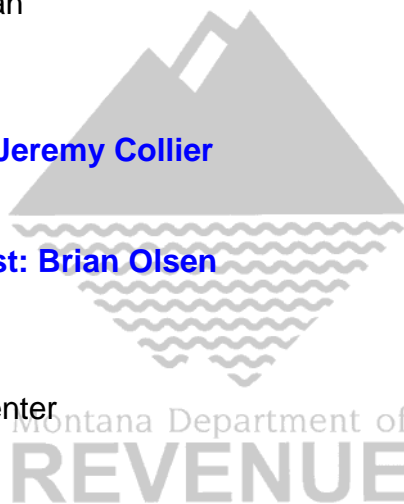
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WHAT HAS CHANGED FOR TY2006

Generic Record Form 2 (Long Form)

Montana will be implementing a new processing system and the long form has changed dramatically. The only information for the Montana Form 2 (long form) in the Generic alphanumeric record will be sequence number 305.01. All Montana forms and schedule formats will be in the unformatted record. For **TY2006 the Montana Form 2M and Form 2EZ will be contained in the generic record.**

Character count should be 2753 (changed from last year)
Seq # 0015 Imperfect return indicator (new)
Seq # 0020.5 Year Digit is 7 (changed from last year)
Seq # 0100 Zip code format (changed from last year)
Seq # 0305.01 MT form type (new)

Unformatted (Variable) Record Layout

Seq # 0020.5 Year digit should be '7' (changed from last year)

Montana Form 2 (Column A and B) Unformatted

Form Code Should be '02PG01b' (changed from last year)
Seq # 0470 and 0935 Archer MSA deduction (new)
Seq # 0530 and 0995 Jury duty pay (new)
Seq # 0540 and 1005 Line item description changed from last year
Seq # 0595 and 1045 Multiplier is 1980 (changed from last year)
Seq # 0625 and 1075 Tax on lump sum distribution (new)
Seq # 0630 and 1080 Total Tax (new)
Seq # 0635 and 1085 Nonrefundable single-year credits (changed from last year)
Seq # 0640 and 1090 Nonrefundable carryover credits (changed from last year)
Seq # 0645 and 1095 Total nonrefundable credits (new)
Seq # 0650 and 1100 Family education savings acct recapture credit (changed from last year)
Seq # 0655 and 1105 Endowment credit recapture tax (changed from last year)
Seq # 0660 and 1110 Rural physicians credit recapture tax (changed from last year)
Seq # 0665 and 1115 Total other taxes (new)
Seq # 0670 and 1120 2006 tax liability (changed from last year)
Seq # 0675 Combined 2006 tax liability (new)
Seq # 0680 and 1125 Montana income tax withheld (changed from last year)
Seq # 0685 and 1130 2006 estimated tax payments (changed from last year)
Seq # 0690 and 1135 2006 extension payments (changed from last year)
Seq # 0695 and 1140 Refundable credits (changed from last year)
Seq # 0700 and 1145 Total payments and refundable credits (new)
Seq # 0705 Combined pmts and credits (changed)
Seq # 0710 Interest on underpayment of estimated taxes (new)
Seq # 0715 Late file, late penalties and interest (new)
Seq # 0720 Other penalties (new)
Seq # 0725 Non-game Wildlife Program check-off (changed from last year)
Seq # 0730 Child Abuse Prevention check-off (changed from last year)
Seq # 0735 Agriculture in Schools Program check-off (changed from last year)
Seq # 0740 End-stage Renal Disease check-off (new)
Seq # 0745 Check-off contribution total (changed from last year)
Seq # 0750 Total tax, penalties, interest and contributions (changed from last year)
Seq # 0755 Amount of tax due (changed from last year)
Seq # 0760 Enter difference (changed from last year)
Seq # 0765 Amount to apply to 2007 estimated tax (changed from last year)
Seq # 0770 Amount of refund (changed from last year)
Seq # 1150 May DOR discuss return (changed from last year)
Seq # 1155 Primary deceased indicator (changed from last year)
Seq # 1160 Spouse deceased indicator (changed from last year)

Montana Form 2 – Schedule I (Additions to FAGI)

Record ID Should be 'FORM2bbbb' (changed from last year)
Form Code Should be '02PG03b' (changed from last year)
TY 2005 Seq # 0055 Line 6e (deleted)
Line and sequence numbers for both column A and B have changed from TY2005 for lines 7 through 17.

Montana Form 2 – Schedule II (Subtractions from FAGI)

Record ID Should be 'FORM2bbbb' (changed from last year)
Form Code Should be '02PG04b' (changed from last year)

Montana Form 2 – Schedule III (Itemized Deductions)

Record ID Should be 'FORM2bbbb' (changed from last year)
Form Code Should be '02PG05b' (changed from last year)
Seq # 0010 and 0255 Amount from Form 2 (new)
Seq # 0140 and 0385 Amount from Form 2 (new)
Line and sequence numbers for both column A and B have changed from TY2005 for line 2 through 32.
TY 2005 Seq # 0055 Line 6f (deleted)
TY 2005 Seq # 0105 Line 15b (deleted)

Montana Form 2 – Schedule IV (Non-Resident/Part year Resident Tax)

Record ID Should be 'FORM2bbbb' (changed from last year)
Form Code Should be '02PG06b' (changed from last year)
Seq # 0090 and 0235 Non-resident military service person and spouses (new)
Seq # 0095 and 0240 Calculation (changed from last year)
Seq # 0100 and 0245 Resident tax after capital gains tax credit (changed from last year)
Seq # 0105 and 0250 Nonresident/Part year resident tax (changed from last year)

Montana Form 2 – Schedule V (Tax Credits)

Record ID Should be 'FORM2bbbb' (changed from last year)
Form Code Should be '02PG07b' (changed from last year)
Seq # 0150 and 0345 Insure Montana credit (new)
Seq # 0155 and 0350 Total refundable credits (changed from last year)

Montana Form 2 – Schedule VI (Full Year Resident Credit paid to another State)

Record ID Should be 'FORM2bbbb' (changed from last year)
Form Code Should be '02PG08A' (changed from last year)

Montana Form 2 – Schedule VII (Part-year resident credit paid to another state)

Record ID Should be 'FORM2bbbb' (changed from last year)
Form Code Should be '02PG08B' (changed from last year)

Montana Form 2 – Schedule VIII (Reporting of Special Transactions)

Record ID Should be 'FORM2bbbb' (changed from last year)
Form Code Should be '02PG09b' (changed from last year)
Seq # 0030 Required to file fed form 13656 (new)
Seq # 0035 Required to file fed form 13750 (new)

Montana Form 2EC (Elderly Homeowner/Renter Credit)

Year should be 2006 for Seq # 0005, 0010, 0015, 0020, 0065 and 0070

Montana Form QEC (Qualified Endowment Credit)

No know changes at this time

Montana Form CC (College Contribution Credit)

No know changes at this time

Montana Form ENRG-A (Geothermal Energy Systems Credit)

No know changes at this time

Montana Form ENRG-B (Alternative Energy System Credit)

No know changes at this time

Montana Form ENRG-C (Energy Conservation Installation Credit)

No know changes at this time

Montana Form EST-I (Underpayment of Estimated Tax)

Possible changes not know at this time

Montana Form SS (Social Security Worksheet)

[No know changes at this time](#)

Montana Form AFCR (Alternative fuel Credit)

[No know changes at this time](#)

Montana Form DCAC (Dependent Care Assistance Credit)

[No know changes at this time](#)

Montana Form DS-1 (Disability Income Exclusion)

[No know changes at this time](#)

Montana Form 2441M (Child & Dependent Care Expenses)

[No know changes at this time](#)

Montana Form ECC (Elderly Care Credit)

[No know changes at this time](#)

Montana Form IND (Indian Certification)

[No know changes at this time](#)

Montana Form RCYL (Recycling Credit)

[No know changes at this time](#)

Montana Standard Deduction, Exemptions and Tax table

[This information has been updated for TY2006](#)

Other Changes

Forms Coordinator contact information (changed)	Page 5
Income Tax Specialist contact information (new)	Page 5
List of E~File forms (changed)	Page 9
Requested editing (new edits)	Page 15
Montana forms and schedules (changed)	Page 21
Standard Deduction table (changed)	Page 58

MONTANA HIGHLIGHTS

Montana continues to have a paperless electronic filing program. A signature document is not required to file a return electronically. The act of E-Filing is considered the signature. The Department of Revenue does not require any paper documents from Electronic Return Originators (ERO). However, the taxpayer for a minimum of five years must retain a completed tax return and furnish those records upon request from the Montana Department of Revenue.

WHAT CAN BE FILED ELECTRONICALLY

Montana will allow returns to be filed electronically if they meet the criteria set by the IRS and the State of Montana. The following is a list of forms and schedules available for electronic filing.

1. FORMS:

1. MT Form 2 – Long Form
2. [MT Form 2M](#)
3. [MT Form 2EZ](#)
4. MT Form 2EC – Elderly Homeowner/Renter Credit
5. MT Form 2 – Schedule I (Montana Additions to Federal Adjusted Gross Income)
6. MT Form 2 – Schedule II (Montana Subtractions to Federal Adjusted Gross Income)
7. MT Form 2 – Schedule III (Montana Itemized Deductions)
8. MT Form 2 – Schedule IV (Nonresident/Part-year resident Tax)
9. MT Form 2 – Schedule V (Montana Tax Credits)
10. MT Form 2 – Schedule VI (Full-year Resident Credit Paid to another State or Country)
11. MT Form 2 – Schedule VII (Part-year Resident Credit Paid to another State or Country)
12. MT Form 2 – Schedule VIII (Reporting of Special Transactions)
13. MT Form QEC – Qualified Endowment Credit
14. MT Form CC – College Contributions
15. MT Form ENRG-A – Geothermal Energy Systems Credit
16. MT Form ENRG-B – Alternative Energy System Credit
17. MT Form ENRG-C – Energy Conservation Installations Credit
18. MT Form EST-I – Underpayment of Estimated Tax by Individuals and Fiduciaries
19. MT Form SS – Social Security worksheet
20. MT Form AFCR – Alternative Fuel Credit
21. MT Form DCAC - Dependent Care Assistance Credit
22. MT Form DS-1 – Disability Income Exclusion Calculation
23. MT Form 2441M – Child and Dependent Care Expense Deduction
24. MT Form ECC – Elderly Care Credit
25. MT Form IND – Indian Certification
26. MT Form RCYL – Recycling Credit

2. RETURN TYPES:

- a. Refund Returns
- b. Tolerance Returns
- c. Full Pay Returns
- d. Partial Pay Returns

3. RESIDENCY STATUS:

- a. Full Resident
- b. Part-year Resident
- c. Non-resident

4. ELECTRONIC BANKING OPTIONS:

- a. Direct Deposit of refunds
- b. Direct Debit of Tax Due (taxpayer can choose to warehouse the payment)

ACKNOWLEDGMENT OF MONTANA ELECTRONIC RETURN

PURPOSE OF MONTANA ACKNOWLEDGMENT

The Montana Acknowledgment system is designed to inform transmitters that the Montana return data has been retrieved from the IRS. It will indicate whether errors caused the return to be rejected. It will contain the document control number (DCN) originally filed by the ERO.

DESIGN PLAN FOR MONTANA ACKNOWLEDGMENT SYSTEM

Under normal processing conditions, the State of Montana will transmit the acknowledgment file the same day the return is retrieved from the IRS. Acknowledgments should be available to a transmitter within four (4) working days of the time the federal acknowledgment is received from the Internal Revenue Service.

Transmitters who transmit for Electronic Return Originators (ERO) and preparers must make the acknowledgement available to them within (2) days of receipt of the Montana acknowledgment.

Starting in 2005 and again in 2006 the Montana Department of Revenue will participate in the IRS acknowledgement program. Montana will follow the IRS specifications for creating and transmitting acknowledgements.

REQUIREMENT: Transmitters are required to make acknowledgments available to preparers and EROs who transmit through them.

Reject Codes for Montana Returns:

000	INVALID ETIN / EFIN
001	INVALID FEDERAL HEADING
002	WRONG FILING YEAR
003	INCORRECT DCN
004	UNMATCHED SSN USED IN FILING
005	STATE RECORD MISSING DELIMITER
006	INPUT LINE ERROR
007	UNFORMATTED (VARIABLE) RECORD INCORRECTLY FORMATTED
008	MISSING ITEM/STANDARD DEDUCTION
009	DIRECT DEPOSIT/DEBIT ERROR

Montana also participates in the IRS fed/state state only program. In the event a Montana return does reject make the required corrections and resubmit the returns as a fed/state state only return.

ACKNOWLEDGMENT RESOLUTION PROCESS

We intend to acknowledge electronic files every workday. The IRS makes your files available to us twice a day during the first few weeks of the filing season. We will pick them up once each morning and send acknowledgements within one hour of the download. If you have a problem with your acknowledgement system, do not tell your service centers "there is a problem with Montana". Your ERO's call us to find out why they have not received an acknowledgement. If you let us know you are having trouble, we will pass the word on to your EROs as they call.

When to contact MT DOR regarding non-receipt of a Montana Acknowledgment record.

1. Montana Acknowledgment Records were received for some returns, but not all returns filed on the same day.
2. IRS Acknowledgment Records were received more than four (4) working days ago and no Montana Acknowledgment records have been received for the same tax returns.
3. A transmission day is skipped (i.e., received acknowledgment records for a Monday and a Wednesday but none for a Tuesday transmission).

In all instances, ensure you have received an IRS Acknowledgment Record and the federal tax return was accepted and contained a Montana state return prior to contacting the MT DOR.

WHO TO CONTACT

If you do not get a Montana Acknowledgment Record, contact David Berg at (406) 444-6957 or daberg@mt.gov or FAX 406-444-4556. Have the following information available when making the call.

Electronic Transmitter ID number (ETIN)
Transmission Date
Date of IRS Acknowledgment Record
Contact Name and Phone Number, Fax number or e-mail address
GTX Key issued by the IRS

Based on your information, the Montana Department of Revenue will be able to relay the information to the necessary area for resolution. Immediate resolution may not be possible, depending on the circumstances.

SOFTWARE DEVELOPER AND TRANSMITTER TESTING

Montana requires all software developers and transmitters to test with the MT DOR. All testing participants must obtain an ETIN from the Internal Revenue Service and forward it to the Montana Department of Revenue prior to testing.

The Montana Department of Revenue PATS package will include 12 tests. These tests will include information in order to test specific scenarios for Montana returns. The test packet will not be based on any of the federal test cases. Software developers must send all tests that are supported at least once successfully to pass PATS. Please include all tests each time tests are submitted.

Once the tests have been downloaded from the IRS they will be processed and evaluated. In general, the Montana Department of Revenue will notify you as soon as possible of acceptance or rejection of your test cases. The test evaluations will be sent via email and will include information that needs to be corrected. Make these corrections and resubmit all tests.

Tax preparers are not required to test with us.

GENERIC AND UNFORMATTED RECORD

The IRS has defined two record types for state collection of income tax data as part of the Federal/State Electronic Filing Program. The **generic (fixed)** record is a specific formatted record layout, which defines each field's characteristics. In the generic record, Montana captures the state Form 2, and Form 2S. The **unformatted (variable)** records consist of nine (9) occurrences, each with 4853 characters (60 lines with 80 characters each). Montana captures the state schedules and federal forms in the unformatted (variable) records.

GENERIC (FIXED) RECORD

Header Section: Contains identifying information for the return including the Declaration Control Number (DCN) assigned to the return. This is the same DCN assigned to the federal return.

State Direct Deposit/Direct Debit Section: This section is used to provide information regarding the Direct Deposit/Direct Debit options available for a return.

Participant Section: Montana is utilizing this section of the record for ERO identification.

Entity Section: This section provides name and address information. Montana requires the exact data in these fields as reported in the federal return. However, reformatting is required due to field length differences. The IRS character specifications and editing requirements as defined for the federal return apply to these fields

Consistency Fields: The IRS provides basic consistency fields and checks. If an entry is significant, it will be compared to the federal return. If it does not match, the returns (both federal and state) will be rejected. At this time, with Montana Electronic Filing --- **NO ENTRIES are allowed in this area ---. These fields must all be zero filled.**

Alphanumeric Fields: The generic (fixed) record provides five (5) fields, each 80 characters in length for states to define additional data fields. Montana is using these fields to capture Montana Form 2 and Form 2S information. The record layout indicates how the 80 character field is broken down into individual data fields.

Signed Numeric Money Fields: Each field in this section is 11 digits plus a sign, 12 digits total in length, for the storing of money fields. In this section, Montana captures Form 2S information.

Record Terminus Section: The 1-character field with a value of "#" to indicate the end of the generic (fixed) record.

UNFORMATTED (VARIABLE) STATE RECORDS

Montana will use the Unformatted (variable) State Records Section to capture the State schedules plus the Federal forms and schedules. The IRS provides guidance in Publication 1346.

Electronic filers can transmit Federal/State returns using the variable option because the IRS converts variable state records into fixed format before they are made available to the state.

The following specifications apply to state records:

- a. No data field in any state record should contain the following stream of characters or the return will be rejected by the Data Communications Subsystem: ****TRANA, ****TRANB, ****1040 PG01, ****RECAP, ****SUM.
- b. State records must **not** contain the following data characters: "[" "]" "#" within the state's variable (unformatted) format. These characters are reserved by the IRS for use as delimiters.
- c. The following state record characters should be substituted for the corresponding IRS values. The characters are:

IRS Character	Substitution Character	ASCII Hex	EBCDIC Hex
****	!!!!	21212121	5A5A5A5A
[{	7B	CO
]	}	7D	DO
#	\$	24	5B

- d. The IRS Record Layouts for generic (fixed) and unformatted (variable) records contain the only valid sequence numbers for IRS processing. Any field sequence number transmitted that is not listed or any sequence number transmitted, which duplicates a prior sequence number, will cause rejection.

CHARACTER SETS - ALLOWABLE ENTRIES

Montana follows the IRS requirements for field character specifications. All IRS fields captured for Montana should be formatted identically to the IRS format. The following descriptions of fields have been extracted from IRS Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns.

ALPHA A - Z Upper case alpha characters only

NUMERIC Values 0-9, right-justified, zero-filled
(Except variable (unformatted) format does not require zero filling.)

- Money Fields** - All money fields are numeric followed by a sign if it is a gain or loss field. If it is a negative gain or loss field the last position will be a negative sign (-). If it is a positive gain or loss or loss only field, the last position would be blank. All money entries are whole dollars (no cents). Significant (not all zeros) -- right justified; zero-filled. **(Except variable (unformatted) format does not require zero filling.)**
Non-significant -- blank filled. **(In variable (unformatted) format skip the field.)**
No dollar signs, commas, periods or other nonnumeric characters would be inserted into the field.
Percentage Fields - 5 numeric. Left justified, zero-filled. No decimal points entered--assumed to be between the left most and the second left-most position.
Example: 25.32% = 02532, 105% = 10500 If less than 100% - precede with a zero.
EXCEPTION: Ratios - 5 NUMERIC, no leading zero. No decimal points entered - assumed to precede left-most position. Example: 65.987% = 65987
- EIN:** (Employer ID Number) e.g. on Schedules C and F should be blanks if there is no number.
- Zip Code:** Should be left justified. If there are only 5 zip code characters, the 4 remaining digits must be zero filled.
- Other NUMERIC:** If a number is to be entered it must be all numeric, right-justified, and zero-filled (Except variable (unformatted) format does not require zero filling). If the field is not to contain a number it must be BLANK-FILLED. DO NOT FILL WITH ALL ZEROES unless otherwise specified in the record layout for that field..
- Dates:** M=month, D=day, Y=year. Format will depend on field size (YYYYMMDD). If date is not known or covers various dates, enter zeros.

ALPHANUMERIC A-Z (uppercase), 0-9

State fields which are identical to corresponding federal fields follow Publication 1346 special character rules. For instance, name and address fields on the Montana form must be identical to the federal return.

REQUESTED EDITING

The State of Montana requests that the following areas be especially addressed before the electronic tax filings are transmitted.

- Return year must be **'2006'**.
 - Document number (DCN) must be numeric and greater than zero.
 - Assure that you have your proper ETIN number entered.
 - Assure that the proper EFIN is entered.
 - Assure that the Primary SSN is correct and numeric greater than zero.
 - For Montana Form 2 and Filing Status of '2' or '3a' then spouse ID must be numeric and greater than zero, and spouse name must be entered.
 - Form Montana Form 2 and Filing Status 3B spouse SSN must be in sequence number 0810 of the Form 2 Unformatted Record.
 - Form Montana Form 2 and Filing Status 3C spouse SSN must be in sequence number 0815 of the Form 2 Unformatted Record.
 - Address Line 1 plus city, state, and zip must be entered.
 - ZIP Code must be a NUMERIC greater than zero.
 - Edit the math so that it balances with the final total for payment or refund.
 - RTN, Acct Number and Type must be present for Direct Deposit/Debit.
 - RTN Number must be validated with the check digit.
 - Either the Standard or Itemized Deduction must be selected.
 - **Sequence number 305.01 must be L, M or Z.**
 - **Do not attach or send blank forms/schedules, only send forms/schedules that contain tax data.**
-

DEPENDENT RELATIONSHIP CODES

Please use the following Dependent Relationship Codes for Alphanumeric Record 3 of the Montana Generic (fixed) Record (page 19).

AUN	Aunt (blood)	NIC	Niece (blood)
BRL	Brother-in-law	NON	No relationship
BRO	Brother	PAR	Parent
CHI	Child	SIL	Sister-in-law
DAL	Daughter-in-law	SIS	Sister
DAU	Daughter	SOL	Son-in-law
FAL	Father-in-law	SON	Son
FAT	Father	STB	Stepbrother
FOS	Foster child	STC	Stepchild
GRC	Grandchild	STF	Stepfather
GRP	Grandparent	STM	Stepmother
OTH	Not previously listed	STS	Stepsister
MOL	Mother-in-law	UNC	Uncle (blood)
MOT	Mother		
NEP	Nephew (blood)		

Field Size	Seq #	Description	Format
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GENERIC (FIXED) RECORD LAYOUT

The field ID and length in the generic record correspond to Federal field ID and length

HEADER SECTION

4		Character Count	'2753'
38		Record ID	
4	000	Start of Record Sentinel	Value '****'
6	0000	Record ID Type	'STbbbb'
6	0001	Form Number	'0001bb'
5	0002	Page Number	'PG01b '
9	0003	Primary SSN	N
1	0004	Filler	blank
7	0005	Form Schedule No.	N, Value '0000001'
2	0010	State Code	A, 'MT'
2	0011	City Code (future use)	A, blank
1	0015	Imperfect Return Indicator	A, Value "E" or blank
2	0019	State Only Indicator	A, 'SO'
14	0020	Declaration Control Number	N
2	0020.1	First Two Positions	N, '00'
6	0020.2	EFIN of Originator	N
3	0020.3	Batch Number	N, (000-999)
2	0020.4	Serial Number	N, (00-99)
1	0020.5	Year Digit	N, Value '7'
16	0023	Return Sequence Number	N, Required entry
5	0023.1	ETIN of Transmitter	N
2	0023.2	Trans Use Field	N
3	0023.3	Julian Date of Tr	N
2	0023.4	Trans Seq. Number	N, (01-99)
4	0023.5	Seq Number of Ret	N, (0001-9999)

Field Size	Seq #	Description	Format
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STATE DIRECT DEPOSIT/DEBIT SECTION

1	0024	Direct Deposit/Debit indicator	0=No EFT 1=Direct Deposit 2=Direct Debit
1	0025	State Return Flag (reserved)	N, For State use
8	0027	Direct Debit Date	N, (YYYYMMDD)
12	0028	Direct Debit Amount	N
9	0030	State Routing Transit Number	N, blank if not DD
1	0032	State RTN Indicator	N, 0= No St RTN 1=St RTN found 2=St RTN not found
17	0035	State Deposit Account Number	AN, blank if not DD
1	0040	Checking account	"X", or blank
1	0048	Savings account	"X", or blank

INDICATORS

1	0049	On-Line state return	A, value "O" = Online
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PARTICIPANT SECTION

27	0050	State Numeric Area	N
9	0050.1	Preparer SSN	N, 1040 Seq 1360
9	0050.2	Preparer EIN	N, 1040 Seq 1380
5	0050.3	Preparer Zip	N, 1040 Seq 1410-5
4	0050.4	Preparer Zip + 4	N, 1040 Seq 1410-4
93	0052	State Alphanumeric Area	AN
5	0052.1	Mailbox ID Alphanumeric	AN
35	0052.2	Preparer Firm Name	AN, 1040 Seq 1370
30	0052.3	Preparer Address	AN
20	0052.4	Preparer City	AN, 1040 Seq 1390
2	0052.5	Preparer State	AN, 1040 Seq 1400
1	0052.6	Preparer Self-Empl Ind	AN, 1040 Seq 1350

Field Size	Seq #	Description	Format
ENTITY SECTION			
9	0055	Spouse SSN	N
35	0060	Name Line 1	AN, Required Entry
32	0060.1	Primary Last Name	AN
3	0060.2	Primary Suffix	AN
8	0062	Date of Death Primary	N, (YYYYMMDD)
35	0065	Name Line 2	AN
32	0065.1	Secondary Last Name	AN
3	0065.2	Secondary Suffix	AN
8	0068	Date of Death Secondary	N, (YYYYMMDD)
35	0070	Name Line 3	
16	0070.1	Primary First Name	AN
1	0070.2	Primary Middle Initial	AN
16	0070.3	Secondary First Name	AN
1	0070.4	Secondary Middle Initial	AN
1	0070.5	(Not used) Blank	
35	0074	In C/O Addressee	AN
35	0075	Address Line 1 (street address)	AN
35	0077	Foreign Street Address	AN
35	0080	Address Line 2 (rest of address)	AN
22	0085	City	AN
35	0087	Foreign City, State or Province	AN
5	0090	City Code (Not Used)	N
2	0095	State Abbreviation	A
22	0098	Foreign Country	A
12	0100	Zip Code	N
20	0105	County (Not Used)	A
5	0110	County Code (Not Used)	A
12	0115	Telephone Number	AN
5	0120	Primary TO Signature	N, PIN Use Only (not used)
5	0125	Spouse Signature	N, PIN Use Only (not used)
11	0126	ERO EFIN/PIN	N

Field Size	Seq #	Description	Format
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CONSISTENCY SECTION

(MUST BE ZERO FILLED)

1	0150	Federal Filing Status	N
2	0155	Total Federal Exemptions	N
12	0160	Wages, Salaries, Tips	N
12	0165	Taxable Interest	N
12	0170	Tax Exempt Interest	N
12	0175	Dividends	N
12	0180	State Refund	N
12	0185	Taxable Social Security Benefits	N
12	0190	Keogh Plan and SEP Deductions	N
12	0195	Adjust Gross Income	N
12	0200	Standard/Itemized Deductions	N
12	0205	Earned Income Credit	N

Field Size	Seq #	Description	Format
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ALPHANUMERIC SECTION

80		0300	Alphanumeric Field 1	
10		0300.01	Software Developer Code	AN
31		0300.02	Paid Preparer Name	AN, 1040 Seq 1340
10		0300.03	Preparer Phone Number	AN
13		0300.04	Non-Paid Preparer	AN, 1040 Seq 1330
16		0300.05	Preparer State EIN	AN

FORM 2 - LONG FORM

80		0305	Alphanumeric Field 2	
1		0305.01	MT form type, Form 2	AN, Must be 'L'
79		0305.03	Not Used	
80		0310	Alphanumeric Field 3 Not Used	
80		0315	Alphanumeric Field 4 Not Used	
80		0320	Alphanumeric Field 5 Not Used	
80		0325	Alphanumeric Field 6 Not Used	
80		0330	Alphanumeric Field 7 Not Used	

UNFORMATTED (VARIABLE) RECORD LAYOUT

HEADER SECTION

4		Byte Count	'nnnn' (variable)
38			
4		Start of Record Sentinel	Value *****
6	0000	Record ID Type	'STbbb'
6	0001	Form Number	'0002bb'
5	0002	Page Number	'PG01b'
9	0003	Taxpayer Identification Number	N, Primary SSN
1	0004	Filler	blank
7	0005	Form/Schedule Number	N, '0000001' to '0000024'
2	0010	State Code	A, 'MT'
2	0011	City Code (future use)	A, blank
14	0020	Declaration Control Number	N
2	0020.1	First two positions	N, Always '00'
6	0020.2	EFIN of originator	N
3	0020.3	Batch number	N, (000-999)
2	0020.4	Serial number	N, (00-99)
1	0020.5	Year digit	N, Value '7'

DATA SECTION

80 050 Form Data (Line 001) Alphanumeric up to 60 lines, 80 bytes per line.

MONTANA FORMS AND SCHEDULES IN THE FOLLOWING ORDER:

MT Form 2	Column A (Primary)
MT Form 2	Column B (Spouse)
MT Form 2 Page 3	Montana Additions to FAGI (Schedule I)
MT Form 2 Page 4	Montana Subtractions from FAGI (Schedule II)
MT Form 2 Page 5	Montana Itemized Deductions (Schedule III)
MT Form 2 Page 6	Nonresident/Part Year Resident Tax (Schedule IV)
MT Form 2 Page 7	Montana Tax Credits (Schedule V)
MT Form 2 Page 8	Montana Credit Paid to other State (Schedule VI and VII)
MT Form 2 Page 9	Reporting of Special Transactions (Schedule VIII)
MT Form 2EC	Elderly Homeowner/Renter Credit
MT Form QEC	Qualified Endowment Credit
MT Form CC	College Contributions
MT Form ENRG-A	Geothermal Energy Systems Credit
MT Form ENRG-B	Alternative Energy System Credit
MT Form ENRG-C	Energy Conservation Installations Credit
MT Form EST-I	Underpayment of Estimated Tax by Individuals and Fiduciaries
MT Form SS	Social Security worksheet
MT Form AFCR	Alternative Fuel Credit
MT Form DCAC	Dependent Care Assistance Credit
MT Form DS-1	Disability Income Exclusion Calculation
MT Form 2441M	Child and Dependent Care Expense Deduction
MT Form ECC	Elderly Care Credit
MT Form IND	Indian Certification
MT Form RCYL	Recycling Credit

Field Size	Seq #	Description	Format
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Montana Form 2, Pages 1 and 2

4		Character Count	nnnn' (variable)
4		Start of Record Mark	'!!!!'
10		Record ID	'FORM2bbbb'
7		Form Code	'02PG01b'
9		Taxpayer Identification Number	N, Primary SSN

Miscellaneous Information

0005	8	AN – Fiscal Year Beginning (only if different than CY)	(YYYYMMDD)
0010	8	AN – Fiscal Year Ending (only if different than CY)	(YYYYMMDD)
0015	2	AN – Filing Status	(1, 2, 3A, 3B, 3C, 4)
0020	2	AN – Residency Status	(5A, 5B, 5C)
0025	6	AN – Date of Change	(MMYYYY)
0030	2	AN – State moved to	(2 characters)
0035	2	AN – State moved from	(2 characters)
0040	1	AN – Exemption: yourself	(X or blank)
0045	1	AN – Exemption: 65 or older	(X or blank)
0050	1	AN – Exemption: Blind	(X or blank)
0055	1	N – Exemption: Total for primary	
0060	1	AN – Exemption: Spouse	(X or blank)
0065	1	AN – Exemption: 65 or older	(X or blank)
0070	1	AN – Exemption: Blind	(X or blank)
0075	1	N – Exemption: Total for spouse	
0080	2	N – Dependents for primary	
0085	2	N – Total exemptions primary	
0090	1	N – Exemption: Total for spouse (Filing Status 3a only)	
0095	2	N – Dependents for spouse	
0100	2	N – Total exemptions spouse	
0105	16	AN – Dependent 1:First Name	
0110	32	AN – Dependent 1:Last Name	
0115	9	N – Dependent 1: SSN	
0120	3	AN – Dependent 1:Relationship (see page 15)	
0125	1	AN – Dependent 1:Disabled	(X or blank)
0130	16	AN – Dependent 2:First Name	
0135	32	AN – Dependent 2:Last Name	
0140	9	N – Dependent 2: SSN	
0145	3	AN – Dependent 2:Relationship (see page 15)	
0150	1	AN – Dependent 2:Disabled	(X or blank)
0155	16	AN – Dependent 3:First Name	
0160	32	AN – Dependent 3:Last Name	
0165	9	N – Dependent 3: SSN	
0170	3	AN – Dependent 3:Relationship (see page 15)	
0175	1	AN – Dependent 3:Disabled	(X or blank)
0180	16	AN – Dependent 4:First Name	
0185	32	AN – Dependent 4:Last Name	
0190	9	N – Dependent 4: SSN	
0195	3	AN – Dependent 4:Relationship (see page 15)	
0200	1	AN – Dependent 4:Disabled	(X or blank)
0205	16	AN – Dependent 5:First Name	
0210	32	AN – Dependent 5:Last Name	
0215	9	N – Dependent 5: SSN	
0220	3	AN – Dependent 5:Relationship (see page 15)	
0225	1	AN – Dependent 5:Disabled	(X or blank)
0230	16	AN – Dependent 6:First Name	
0235	32	AN – Dependent 6:Last Name	
0240	9	N – Dependent 6: SSN	
0245	3	AN – Dependent 6:Relationship (see page 15)	
0250	1	AN – Dependent 6:Disabled	(X or blank)
0255	16	AN – Dependent 7:First Name	
0260	32	AN – Dependent 7:Last Name	

Field Size	Seq #	Description	Format
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MONTANA FORM 2, Pages 1 and 2 (continued)

0265	9	N – Dependent 7: SSN	
0270	3	AN – Dependent 7:Relationship (see page 15)	
0275	1	AN – Dependent 7:Disabled	(X or blank)
0280	16	AN – Dependent 8:First Name	
0285	32	AN – Dependent 8:Last Name	
0290	9	N – Dependent 8: SSN	
0295	3	AN – Dependent 8:Relationship (see page 15)	
0300	1	AN – Dependent 8:Disabled	(X or blank)
0305	16	AN – Dependent 9:First Name	
0310	32	AN – Dependent 9:Last Name	
0315	9	N – Dependent 9: SSN	
0320	3	AN – Dependent 9:Relationship (see page 15)	
0325	1	AN – Dependent 9:Disabled	(X or blank)
0330	16	AN – Dependent 10:First Name	
0335	32	AN – Dependent 10:Last Name	
0340	9	N – Dependent 10: SSN	
0345	3	AN – Dependent 10:Relationship (see page 15)	
0350	1	AN – Dependent 10:Disabled	(X or blank)

Column A

0355	Line 7	N - Wages, Salaries, tips etc	
0360	Line 8a	N - Taxable Interest (Federal Schedule B)	
0365	Line 8b	N - Tax Exempt Interest, do not include Line 8a	
0370	Line 9a	N - Ordinary Dividends (Federal Schedule B)	
0375	Line 9b	N - Qualified Dividends	
0380	Line 10	N - Taxable refunds, credits or offsets of state & local income taxes	
0385	Line 11	N - Alimony received	
0390		N - NAICS (6 characters maximum)	
0395	Line 12	N - Business Income or Loss (Federal Schedule C or CEZ)	
0400	Line 13	N - Capital Gain or Loss (Federal Schedule D)	
0405	Line 14	N - Other Gains or Losses (Federal Schedule 4797)	
0410	Line 15	N - IRA Distribution	
0415	Line 15b	N - Taxable Amount of IRA Distribution	
0420	Line 16	N - Pensions and Annuities	
0425	Line 16b	N - Taxable amount of Pensions and Annuities	
0430	Line 17	N - Rental Real Estate, Royalties, Partnerships (Federal Schedule E)	
0435	Line 18	N - Farm Income or Loss (Federal Schedule F)	
0440	Line 19	N - Unemployment Compensation	
0445	Line 20	N - Social Security Benefits	
0450	Line 20b	N - Taxable amount of Social Security Benefits	
0455	Line 21	AN - Other Income: List Type and Amount (30 characters maximum)	
0460	Line 21	N - Other Income	
0465	Line 22	N - Total Income	
0470	Line 23	N - Archer MSA deduction (Federal Form 8853)	
0475	Line 24	N - Certain business expenses or reservist etc (Federal Schedule 2106 or 2106EZ)	
0480	Line 25	N - Health Savings Account (Federal Form 8889)	
0485	Line 26	N - Moving Expenses (Federal Form 3903)	
0490	Line 27	N - ½ of Self-Employment Tax (Federal Schedule SE)	
0495	Line 28	N - Self-Employment SEP, Simple & qualified plans	
0500	Line 29	N - Self-Employment health insurance deduction	
0505	Line 30	N - Early withdrawal penalty on savings	
0510	Line 31b	N - Alimony Paid, recipient's SSN (9 characters maximum)	
0515	Line 31a	N - Alimony Paid amount	
0520	Line 32	N - IRA Deduction	
0525	Line 33	N - Student Loan Interest deduction	
0530	Line 34	N - Jury duty pay you gave to your employer	
0535	Line 35	N - Domestic Production Activities deduction (Federal Form 8903)	
0540	Line 36	N - Add Lines 23 through 31a and 32 through 35 (add seq # 0470 - 0505 and 0515 – 0545)	
0545	Line 37	N - Subtract Line 36 from Line 22 (subtract seq # 0540 from 0465)	
0550	Line 37A	N - Combined amounts from Col A & Col B Line 37 (add seq # 545 and 1010)	
0555	Line 38	N - Montana Additions to FAGI (MT Schedule I, Line 17)	

MONTANA FORM 2, Pages 1 and 2 (continued)

0560	Line 39	N - Montana Subtractions from FAGI (MT Schedule II, Line 34)	
0565	Line 40	N - Montana Adjusted Gross Income	
0570	Line 41	N - Montana Adjusted Gross Income	
0575	Line 42a	AN - Standard Deduction	(X or blank)
0580	Line 42b	AN - Itemized Deductions	(X or blank)
0585	Line 42	N - Standard or Itemized amount	
0590	Line 43	N - Subtract Line 42 from Line 41 (subtract seq # 0585 from 0570)	
0595	Line 44	N - Multiply \$1980 by total exemptions (multiply \$1980 by seq # 0085)	
0600	Line 45	N - Taxable Income, Subtract Line 44 from Line 43 (subtract seq # 0595 from 0590)	
0605	Line 46	N - Enter amount of Tax	
0610	Line 47	N - 1% Capital Gains Tax credit	
0615	Line 48	N - Resident Tax, Subtract Line 47 from Line 46 (subtract seq # 0610 from 0605)	
0620	Line 48a	N - Nonresident/Part-year resident tax (MT Schedule IV, Line 21)	
0625	Line 49	N - Tax on lump sum distribution (Federal Form 4972)	
0630	Line 50	N - Total Tax, add Lines 48 or 48a and 49 (add seq # 0615 or 0620 and 0625)	
0635	Line 51	N - Nonrefundable single-year credit (MT Schedule V, Line 13)	
0640	Line 52	N - Nonrefundable carryover credits (MT Schedule V, Line 26)	
0645	Line 53	N - Total nonrefundable credits, add Lines 51 and 52 (add seq # 0635 and 0640)	
0650	Line 54	N - Family education savings account recapture tax	
0655	Line 55	N - Endowment credit recapture tax	
0660	Line 56	N - Rural physician's credit recapture tax	
0665	Line 57	N - Total other taxes, add lines 54 through 56 (add seq # 0650 – 0660)	
0670	Line 58	N - 2006 Tax Liability, add Lines 50 and 57 then subtract Line 53 (add seq # 0630 and 0665 then subtract 0645)	
0675	Line 59	N - Combined 2006 tax liability, add Line 58 Columns A and B (add seq # 0670 and 1120)	
0680	Line 60	N - Montana income tax withheld (Federal form W-2 and 1099)	
0685	Line 61	N - 2006 estimated tax payments and amount applied from 2005 return	
0690	Line 62	N - 2006 extension payments from form EXT-06	
0695	Line 63	N - Refundable credits (MT Schedule V, Line 31)	
0700	Line 64	N - Total payments and refundable credit, add Lines 60 – 63 (add seq # 0680 – 0695)	
0705	Line 65	N - Combined pmts and credits, add Lines 64 Columns A and B (add seq # 0700 and 1145)	
0710	Line 66	N - Interest on underpayment of estimated taxes	
0715	Line 67	N - Late file, late penalties and interest	
0720	Line 68	N - Other penalties	
0725	Line 69a	N - Non-game Wildlife Program check-off	
0730	Line 69b	N - Child Abuse Prevention check-off	
0735	Line 69c	N - Agriculture in Schools Program check-off	
0740	Line 69d	N - End-stage Renal Disease check-off	
0745	Line 69	N - Check-off Contribution Total, add Lines 69a through 69d (add seq # 0725 - 0740)	
0750	Line 70	N - Total tax, penalties, interest and contributions, add Lines 59, 66, 67, 68, 69 (add seq # 0675, 0710, 0715, 0720, 0745)	
0755	Line 71	N - Amount of Tax Due ☺, if Line 70 is more than Line 65 enter difference (if seq # 0750 is more than 0705 enter difference)	
0760	Line 72	N - If Line 70 is less than Line 65 enter difference (if seq # 0750 is less than 0705 enter difference)	
0765	Line 73	N - Amount of Line 72 to apply to 2007 Estimated Tax	
0770	Line 74	N - Amount of Refund ☺, subtract Line 73 from Line 72 (subtract seq # 0765 from 0760)	
0775		AN - 2/3 rd Farming Gross Income (1 character maximum)	(X or blank)
0780		AN- Annualized Estimated Payments (1 character maximum)	(X or blank)
0785		AN - Do not mail 2006 forms and instructions (1 character max)	(X or blank)
0790		AN - Name of Preparer (30 characters maximum)	
0795		AN - Address of Preparer (30 characters maximum)	
0800		N - Telephone number of Preparer (10 characters maximum)	
0805		AN - Federal Extension (1 character maximum)	(X or blank)
0810		N - Spouse SSN required if Filing Status is 3B (9 characters maximum)	
0815		N - Spouse SSN required if Filing Status is 3C (9 characters maximum)	
0820		Not used	
0825		Not used	

MONTANA FORM 2, Pages 1 and 2 (continued)

Column B

0830	Line 7	N - Wages, Salaries, tips etc
0835	Line 8a	N - Taxable Interest (Federal Schedule B)
0840	Line 8b	N - Tax Exempt Interest (do not include Line 8a)
0845	Line 9a	N - Ordinary Dividends (Federal Schedule B)
0850	Line 9b	N - Qualified Dividends
0855	Line 10	N - Taxable refunds, credits or offsets of state & local income taxes
0860	Line 11	N - Alimony received
865	Line 12	N - Business Income or Loss (Federal Schedule C or CEZ)
0870	Line 13	N - Capital Gain or Loss (Federal Schedule D)
0875	Line 14	N - Other Gains or Losses (Federal Schedule 4797)
0880	Line 15	N - IRA Distribution
0885	Line 15b	N - Taxable Amount of IRA Distribution
0890	Line 16	N - Pensions and Annuities
0895	Line 16b	N - Taxable amount of Pensions and Annuities
0900	Line 17	N - Rental Real Estate, Royalties, Partnerships (Federal Schedule E)
0905	Line 18	N - Farm Income or Loss (Federal Schedule F)
0910	Line 19	N - Unemployment Compensation
0915	Line 20	N - Social Security Benefits
0920	Line 20b	N - Taxable amount of Social Security Benefits
0925	Line 21	N - Other Income
0930	Line 22	N - Total Income
0935	Line 23	N - Archer MSA deduction (Federal Form 8853)
0940	Line 24	N - Business Expense or reservist etc (Federal Schedule 2106 or 2106EZ)
0945	Line 25	N - Health Savings Account (Federal Form 8889)
0950	Line 26	N - Moving Expenses (Federal Form 3903)
0955	Line 27	N - ½ of Self-Employment Tax (Federal Schedule SE)
0960	Line 28	N - Self-Employment SEP, Simple & qualified plans
0965	Line 29	N - Self-Employment health insurance deduction
0970	Line 30	N - Early withdrawal penalty on savings
0975	Line 31b	N - Alimony Paid, recipient's SSN (9 characters maximum)
0980	Line 31a	N - Alimony Paid amount
0985	Line 32	N - IRA Deduction
0990	Line 33	N - Student Loan Interest deduction
0995	Line 34	N - Jury duty pay you gave to your employer
1000	Line 35	N - Domestic Production Activities deduction (Federal Form 8903)
1005	Line 36	N - Add Lines 23 through 31a and 32 through 35 (add seq # 0935 - 0970 and 0980 - 1010)
1010	Line 37	N - Subtract Line 36 from Line 22 (subtract seq # 1005 from 0930)
1015	Line 38	N - Montana Additions to FAGI (MT Schedule I, Line 17)
1020	Line 39	N - Montana Subtractions from FAGI (MT Schedule II, Line 34)
1025	Line 40	N - Montana Adjusted Gross Income
1030	Line 41	N - Montana Adjusted Gross Income
1035	Line 42	N - Standard or Itemized amount
1040	Line 43	N - Subtract Line 42 from Line 41 (subtract seq # 1035 from 1030)
1045	Line 44	N - Multiply \$1980 by total exemptions (multiply \$1980 by seq # 0100)
1050	Line 45	N - Taxable Income, Subtract Line 44 from Line 43 (subtract seq # 1045 from 1040)
1055	Line 46	N - Enter amount of Tax
1060	Line 47	N - 1% Capital Gains Tax credit
1065	Line 48	N - Resident Tax, Subtract Line 47 from Line 46 (subtract seq # 1060 from 1055)
1070	Line 48a	N - Nonresident/Part-year resident tax (MT Schedule IV, Line 21)
1075	Line 49	N - Tax on lump sum distribution (Federal Form 4972)
1080	Line 50	N - Total tax, add Lines 48 or 48a and 49 (add seq # 1065 or 1070 and 1075)
1085	Line 51	N - Nonrefundable single-year credit (MT Schedule V, Line 13)
1090	Line 52	N - Nonrefundable carryover credits (MT Schedule V, Line 26)
1095	Line 53	N - Total nonrefundable credits, add Lines 51 and 52 (add seq # 1085 and 1090)
1100	Line 54	N - Family education savings account recapture tax
1105	Line 55	N - Endowment credit recapture tax
1110	Line 56	N - Rural physician's credit recapture tax
1115	Line 57	N - Total other taxes, add lines 54 through 56 (add seq # 1100 - 1110)
1120	Line 58	N - 2006 Tax Liability, add Lines 50 and 57 then subtract Line 53 (add seq # 1080 and 1115 then subtract 1095)

Field Size	Seq #	Description	Format
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MONTANA FORM 2, Pages 1 and 2 (continued)

1125	Line 60	N - Montana income tax withheld (Federal form W-2 and 1099)	
1130	Line 61	N - 2006 estimated tax payments and amount applied from 2005 return	
1135	Line 62	N - 2006 extension payments from form EXT-06	
1140	Line 63	N - Refundable credits (MT Schedule V, Line 31)	
1145	Line 64	N - Total payments and refundable credit, add Lines 60 – 63 (add seq # 1125 – 1140)	
1150		AN - May DOR discuss return with preparer (1 character max)	(Y or N)
1155		AN - Deceased – Primary (1 character maximum)	(X or blank)
1160		AN - Deceased – Spouse (1 character maximum)	(X or blank)
Terminus	\$	Record Termination Mark	

Montana Form 2, Page 3 – Schedule I

Montana Additions to Federal Adjusted Gross Income

4	Character Count	nnnn' (variable)
4	Start of Record Mark	'!!!!'
10	Record ID	'FORM2bbbbbb'
7	Form Code	'02PG03b'
9	Taxpayer Identification Number	N, Primary SSN

Column A

0005	Line 1	N – Interest and Dividends from states, county and municipal bonds
0010	Line 2	N – Dividends not included in FAGI
0015	Line 3	N – Taxable federal refunds
0020	Line 4	N – Other recoveries of amount from other years that reduced Montana taxable income
0025	Line 5	N – Addition to federal taxable Social Security/Railroad Retirement
	Line 6	Additions for spouse filing joint federal return
0030	Line 6a	N – Passive and rental income or loss adjustment
0035	Line 6b	N – Capital loss adjustment
0040	Line 6c	N – IRA Deduction adjustment
0045	Line 6d	N – Student loan interest adjustment
0050	Line 7	N – Sole proprietor's allocation of compensation to spouse
0055	Line 8	N – Medical Care Savings Account nonqualified withdrawals
0060	Line 9	N – First-Time Home Buyers Account nonqualified withdrawals
0065	Line 10	N – Farm and Ranch Management Account taxable distributions
0070	Line 11	N – Addition for Dependent Care Assistance Credit adjustment
0075	Line 12	N – Addition for smaller federal estate and trust taxable distributions
0080	Line 13	N – Federal Net Operating Loss carryover (MT Form 2, Line 21)
0085	Line 14	N – Share of federal income taxes paid by your S. Corporation
0090	Line 15	N – Title plant depreciation or amortization
0095	Line 16	N – Other Additions: Total amount
0100	Line 16	AN – Other Additions: Description and amount (30 characters maximum)
0105	Line 17	N – Total Montana Additions to FAGI, Add lines 1 through 16 (add seq # 0005 – 0095)

Column B

0200	Line 1	N – Interest and Dividends from states, county and municipal bonds
0205	Line 2	N – Dividends not included in FAGI
0210	Line 3	N – Taxable federal refunds
0215	Line 4	N – Other recoveries of amount from other years that reduced Montana taxable income
0220	Line 5	N – Addition to federal taxable Social Security/Railroad Retirement
	Line 6	Additions for spouse filing joint federal return
0225	Line 6a	N – Passive and rental income or loss adjustment
0230	Line 6b	N – Capital loss adjustment
0235	Line 6c	N – IRA Deduction adjustment
0240	Line 6d	N – Student loan interest adjustment
0245	Line 7	N – Sole proprietor's allocation of compensation to spouse
0250	Line 8	N – Medical Care Savings Account nonqualified withdrawals
0255	Line 9	N – First-Time Home Buyers Account nonqualified withdrawals
0260	Line 10	N – Farm and Ranch Management Account taxable distributions
0265	Line 11	N – Addition for Dependent Care Assistance Credit adjustment
0270	Line 12	N – Addition for smaller federal estate and trust taxable distributions
0275	Line 13	N – Federal Net Operating Loss carryover (MT Form 2, Line 21)
0280	Line 14	N – Share of federal income taxes paid by your S. Corporation
0285	Line 15	N – Title plant depreciation or amortization
0290	Line 16	N – Other Additions: Total amount
0295	Line 17	N – Total Montana Additions to FAGI, Add Lines 1 through 16 (add seq # 0200 – 0290)
Terminus	\$	Record Termination Mark

Field Size	Seq #	Description	Format
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Montana Form 2, Page 4 – Schedule II

Montana Subtractions from Federal Adjusted Gross Income

4	Character Count	nnnn' (variable)
4	Start of Record Mark	'!!!!'
10	Record ID	'FORM2bbbbbb'
7	Form Code	'02PG04b'
9	Taxpayer Identification Number	N, Primary SSN

Column A

0005	Line 1	N – Exempt interest and dividends from federal bonds, notes and obligations
0010	Line 2	N – Exempt tribal income
0015	Line 3	N – Exempt unemployment compensation
0020	Line 4	N – Exempt workers compensation benefits
0025	Line 5	N – Exempt capital gains and dividends from small business investment companies
0030	Line 6	N – State tax refunds
0035	Line 7	N – Recoveries in prior years that did not reduce Montana income
0040	Line 8	N – Exempt military salary of residents on active duty
0045	Line 9	N – Exempt income on non-resident military
0050	Line 10	N – Exempt life-insurance premiums reimbursed for National Guard and Reservist
0055	Line 11	N – Partial pension and annuity income
0060	Line 12	N – Partial interest exemption for taxpayers over 65
0065	Line 13	N – Partial disability income exemption for taxpayers over 65
0070	Line 14	N – Exemption for certain tips and gratuities
0075	Line 15	N – Exemption for certain income of child taxed to parent
0080	Line 16	N – Exemption for certain health insurance taxed to employee
0085	Line 17	N – Exemption for student loan interest taxed to health care professional
0090	Line 18	N – Exempt Medical Care Savings account deposits and earnings
0095	Line 19	N – Exempt First Time Home Buyers Savings account deposits and earnings
0100	Line 20	N – Exempt Family Education Savings account deposits and earnings
0105	Line 21	N – Exempt Farm Risk Management account deposits
0110	Line 22	N – Subtraction to fed taxable Social Security/Tier I Railroad Retirement (MT Form 2, Line 20b)
0115	Line 23	N – Subtraction for federal taxable Tier II Railroad Retirement (MT Form 2, Line 16b)
0120	Line 24a	N – Passive loss carryover exclusion
0125	Line 24b	N – IRA deduction adjustment
0130	Line 24c	N – Capital Loss adjustment
0135	Line 25	N – Subtraction of sole proprietor for allocation of compensation to spouse
0140	Line 26	N – Montana Net Operating loss carry forward from Montana NOL
0145	Line 27	N – 40% capital gain exclusion for pre-1987 installment sales
0150	Line 28	N – Subtraction for business related expenses for purchasing recycled material
0155	Line 29	N – Subtraction for sales of land to beginning farmers
0160	Line 30	N – Subtraction for larger federal estate & trust distribution
0165	Line 31	N – Subtraction for wage deduction reduced by federal targeted jobs credit
0170	Line 32	N – Subtraction for certain gains recognized by liquidating corporation
0175	Line 33	N – Other subtractions: Total amount
0180	Line 33	AN – Other subtractions: Descriptions and amounts (30 characters maximum)
0185	Line 34	N – Total Montana Subtractions from FAGI, add Lines 1 through 33 (add seq # 0005 – 0175)

Montana Form 2, Page 4 – Schedule II
Montana Subtractions from Federal Adjusted Gross Income
(continued)

Column B

0200	Line 1	N – Exempt interest and dividends from federal bonds, notes and obligations
0205	Line 2	N – Exempt tribal income
0210	Line 3	N – Exempt unemployment compensation
0215	Line 4	N – Exempt workers compensation benefits
0220	Line 5	N – Exempt capital gains and dividends from small business investment companies
0225	Line 6	N – State tax refunds
0230	Line 7	N – Recoveries in prior years that did not reduce Montana income
0235	Line 8	N – Exempt military salary of residents on active duty
0240	Line 9	N – Exempt income on non-resident military
0245	Line 10	N – Exempt life-insurance premiums reimbursed for National Guard and Reservist
0250	Line 11	N – Partial pension and annuity income
0255	Line 12	N – Partial interest exemption for taxpayers over 65
0260	Line 13	N – Partial disability income exemption for taxpayers over 65
0265	Line 14	N – Exemption for certain tips and gratuities
0270	Line 15	N – Exemption for certain income of child taxed to parent
0275	Line 16	N – Exemption for certain health insurance taxed to employee
0280	Line 17	N – Exemption for student loan interest taxed to health care professional
0285	Line 18	N – Exempt Medical Care Savings account deposits and earnings
0290	Line 19	N – Exempt First Time Home Buyers Savings account deposits and earnings
0295	Line 20	N – Exempt Family Education Savings account deposits and earnings
0300	Line 21	N – Exempt Farm Risk Management account deposits
0305	Line 22	N – Subtraction to fed taxable Social Security/Tier I Railroad Retirement (MT Form 2, Line 20b)
0310	Line 23	N – Subtraction for federal taxable Tier II Railroad Retirement (MT Form 2, Line 16b)
0315	Line 24a	N – Passive loss carryover exclusion
0320	Line 24b	N – IRA deduction adjustment
0325	Line 24c	N – Capital Loss adjustment
0330	Line 25	N – Subtraction of sole proprietor for allocation of compensation to spouse
0335	Line 26	N – Montana Net Operating loss carry forward from Montana NOL
0340	Line 27	N – 40% capital gain exclusion for pre-1987 installment sales
0345	Line 28	N – Subtraction for business related expenses for purchasing recycled material
0350	Line 29	N – Subtraction for sales of land to beginning farmers
0355	Line 30	N – Subtraction for larger federal estate & trust distribution
0360	Line 31	N – Subtraction for wage deduction reduced by federal targeted jobs credit
0365	Line 32	N – Subtraction for certain gains recognized by liquidating corporation
0370	Line 33	N – Other subtractions: Total amount
0375	Line 34	N – Total Montana Subtractions from FAGI, add Lines 1 through 33 (add seq # 0200 - 0375)
Terminus		\$ Record Termination Mark

Field Size	Seq #	Description	Format
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Montana Form 2, Page 5– Schedule III Montana Itemized Deductions

4	Character Count	nnnn' (variable)
4	Start of Record Mark	'!!!!'
10	Record ID	'FORM2bbbbbb'
7	Form Code	'02PG05b'
9	Taxpayer Identification Number	N, Primary SSN

Column A

0005	Line 1	N – Medical and dental expenses
0010	Line 2	N – Amount from MT Form 2, Line 40
0015	Line 3	N – Multiply Line 2 by .075 (multiply seq # 0010 by .075)
0020	Line 4	N – Total deduct med. & dental exp. Subtr Line 3 from Line 1 (subtract seq # 0015 from 0005)
0025	Line 5	N – Medical premiums not deducted elsewhere on return
0030	Line 6	N – Long term care insurance premiums not deducted elsewhere on return
0035	Line 7a	N – Federal income tax withheld in 2006
0040	Line 7b	N – Federal estimated tax payments made in 2006
0045	Line 7c	N – Amount of 2005 federal income taxes paid in 2006
0050	Line 7d	N – Other backyear federal taxes paid in 2006
0055	Line 7e	N – Federal Income Tax Deduction, Add Lines 7a through 7d (add seq # 0035 – 0050)
0060	Line 8	N – Local income taxes paid in 2006
0065	Line 9	N – Real Estate taxes paid in 2006
0070	Line 10	N – Personal property taxes paid in 2006
0075	Line 11	N – Other deductible taxes: total amount
0080	Line 12	N – Home mortgage interest and points reported to you (Federal Form 1098)
0085	Line 13	N – Home mortgage interest not reported to you (Federal Form 1098)
0090	Line 14	N – Points not reported to you (Federal Form 1098)
0095	Line 15	N – Investment interest (Federal Form 4952)
0100	Line 16	N – Contributions made by cash or check during 2006
0105	Line 17	N – Contributions made other than by cash or check
0110	Line 18	N – Contribution carryover from prior year
0115	Line 19	N – Child and Dependent Care expenses (MT Form 2441M)
0120	Line 20	N – Casualty and theft Loss (Federal Form 4684)
0125	Line 21	N – Unreimbursed employee business expenses (Federal Form 2106 or 2106EZ)
0130	Line 22	N – Other expenses: Total amount
0135	Line 23	N – Add Line 21 and Line 22 (add seq # 0125 and 0130)
0140	Line 24	N – Amount from MT Form 2, Line 40
0145	Line 25	N – Multiply Line 24 by .02 (multiply seq # 0140 by .02)
0150	Line 26	N – Subtract Line 25 from Line 23 (subtract seq # 0145 from 0135)
0155	Line 27	N – Political Contributions (limit \$100 per taxpayer)
0160	Line 28	N – Other miscellaneous deduction no subject to 2% of Montana AGI
0165	Line 29	N – Gambling losses allowed under federal law
0170	Line 30	N – Add line 4 – 6, 7e – 20 and 26 – 29 (seq # 0020 – 0030, 0055 – 0120, 0150 – 0165)
0175	Line 31	N – Non-allowed itemized deductions, amount from MT Form W, Worksheet VI, Line 9
0180	Line 32	N – Allowable itemized deductions, subtract Line 31 from 30 (subtract seq # 0175 from 0170)
0185	Line 11	AN – Other deductible taxes, list type and amount (30 characters maximum)
0190	Line 13	AN – Name, SSN and address of person house was purchased from (30 characters max)
0195	Line 22	AN – Other expenses, list type and amount (30 characters maximum)
0200	Line 28	AN – Other miscellaneous deductions, list type nd amount (30 characters maximum)

Montana Form 2, Page 5– Schedule III
Montana Itemized Deductions
(continued)

Column B

0250	Line 1	N – Medical expenses
0255	Line 2	N – Amount from MT Form 2, Line 40
0260	Line 3	N – Multiply Line 2 by .075 (multiply seq # 0255 by .075)
0265	Line 4	N – Total deduct med. & dental exp. Subtr Line 3 from Line 1 (subtract seq # 0260 from 0250)
0270	Line 5	N – Medical premiums not deducted elsewhere on return
0275	Line 6	N – Long term care insurance premiums not deducted elsewhere on return
0280	Line 7a	N – Federal income tax withheld in 2006
0285	Line 7b	N – Federal estimated tax payments made in 2006
0290	Line 7c	N – Amount of 2005 federal income taxes paid in 2006
0295	Line 7d	N – Other backyear federal taxes paid in 2006
0300	Line 7e	N – Federal Income Tax Deduction, Add Lines 7a through 7d (add seq # 0280 – 0295)
0305	Line 8	N – Local income taxes paid in 2006
0310	Line 9	N – Real Estate taxes paid in 2006
0315	Line 10	N – Personal property taxes paid in 2006
0320	Line 11	N – Other deductible taxes: total amount
0325	Line 12	N – Home mortgage interest and points reported to you (Federal Form 1098)
0330	Line 13	N – Home mortgage interest not reported to you (Federal Form 1098)
0335	Line 14	N – Points not reported to you (Federal Form 1098)
0340	Line 15	N – Investment interest (Federal Form 4952)
0345	Line 16	N – Contributions made by cash or check during 2006
0350	Line 17	N – Contributions made other than by cash or check
0355	Line 18	N – Contribution carryover from prior year
0360	Line 19	N – Child and Dependent Care expenses (MT Form 2441M)
0365	Line 20	N – Casualty and theft Loss (Federal Form 4684)
0370	Line 21	N – Unreimbursed employee business expenses (Federal Form 2106 or 2106EZ)
0375	Line 22	N – Other expenses: Total amount
0380	Line 23	N – Add Line 21 and Line 22 (add seq # 0370 and 0375)
0385	Line 24	N – Amount from MT Form 2, Line 40
0390	Line 25	N – Multiply Line 24 by .02 (multiply seq # 0385 by .02)
0395	Line 26	N – Subtract Line 25 from Line 23 (subtract seq # 0390 from 0380)
0400	Line 27	N – Political Contributions (limit \$100 per taxpayer)
0405	Line 28	N – Other miscellaneous deduction no subject to 2% of Montana AGI
0410	Line 29	N – Gambling losses allowed under federal law
0415	Line 30	N – Add Line 4 – 6, 7e – 20 and 26 – 29 (seq # 0265 – 0275, 0300– 0365 and 0395 – 0410)
0420	Line 31	N – Non-allowed itemized deductions, amount from MT Form W, Worksheet VI, Line 9
0425	Line 32	N – Allowable itemized deductions, subtract Line 31 from 30 (subtract seq # 0420 from 0415)
Terminus		\$ Record Termination Mark

Field Size	Seq #	Description	Format
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Montana Form 2, Page 6– Schedule IV Nonresident/Part Year Resident Tax

4	Character Count	nnnn' (variable)
4	Start of Record Mark	'!!!!'
10	Record ID	'FORM2bbbb'
7	Form Code	'02PG06b'
9	Taxpayer Identification Number	N, Primary SSN

Column A

0005	Line 1	N – Montana source wages, salaries, tips, etc
0010	Line 2	N – Montana source taxable interest
0015	Line 3	N – Montana source ordinary dividends
0020	Line 4	N – Montana source taxable refunds, credits, or offsets of state and local income tax
0025	Line 5	N – Montana source alimony received
0030	Line 6	N – Montana source business income or loss
0035	Line 7	N – Montana source capital gain or loss
0040	Line 8	N – Montana source other gains or losses
0045	Line 9	N – Montana source taxable IRA distribution
0050	Line 10	N – Montana source taxable pension and annuities
0055	Line 11	N – Montana source rental real estate, royalties, partnerships, S Corporations, trust, etc
0060	Line 12	N – Montana source farm income or loss
0065	Line 13	N – Montana source taxable Social Security benefits
0070	Line 14	N – Montana source other income
0075	Line 15	N – Montana source additions to income reported on MT Form 2, Schedule I
0080	Line 16	N – Montana Source Income, add Line 1 through 15 (add seq # 0005 – 0075)
0085	Line 17	N – Add Lines 22 and 38 from MT Form 2, (add seq # 0465 and 0555, MT Form 2)
0090	Line 18	N – Add Lines 22 and 38 from MT Form 2, then subtract Line 9 MT Form 2 Schedule II
0095	Line 19	N – Percentage, Divide Line 16 by Line 17 or Line 18 (divide seq # 0080 by 0085 or 0090)
0100	Line 20	N – Resident tax after capital gains tax credit MT Form 2, Line 48 (seq # 0615, MT Form 2)
0105	Line 21	N – Nonresident/Part Year Resident Tax, Multiply Line 20 by 19 (multiply seq # 0100 by 0095)

Column B

0150	Line 1	N – Montana source wages, salaries, tips, etc
0155	Line 2	N – Montana source taxable interest
0160	Line 3	N – Montana source ordinary dividends
0165	Line 4	N – Montana source taxable refunds, credits, or offsets of state and local income tax
0170	Line 5	N – Montana source alimony received
0175	Line 6	N – Montana source business income or loss
0180	Line 7	N – Montana source capital gain or loss
0185	Line 8	N – Montana source other gains or losses
0190	Line 9	N – Montana source taxable IRA distribution
0195	Line 10	N – Montana source taxable pension and annuities
0200	Line 11	N – Montana source rental real estate, royalties, partnerships, S Corporations, trust, etc
0205	Line 12	N – Montana source farm income or loss
0210	Line 13	N – Montana source taxable Social Security benefits
0215	Line 14	N – Montana source other income
0220	Line 15	N – Montana source additions to income reported on MT Form 2, Schedule I
0225	Line 16	N – Montana Source Income, add Line 1 through 15 (add seq # 0150 – 0220)
0230	Line 17	N – Add Lines 22 and 38 from MT Form 2, (add seq # 0930 and 1015, MT Form 2)
0235	Line 18	N – Add Lines 22 and 38 from MT Form 2, then subtract Line 9 MT Form 2 Schedule II
0240	Line 19	N – Percentage, Divide Line 16 by Line 17 or Line 18 (divide seq # 0225 by 0230 or 0235)
0245	Line 20	N – Resident tax after capital gains tax credit MT Form 2, Line 48 (seq # 1065, MT Form 2)
0250	Line 21	N – Nonresident/Part Year Resident Tax, Multiply Line 20 by 19 (multiply seq # 0245 by 0240)
Terminus	\$	Record Termination Mark

Field Size	Seq #	Description	Format
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Montana Form 2, Page 7– Schedule V Montana Tax Credits

4	Character Count	nnnn' (variable)
4	Start of Record Mark	'!!!!'
10	Record ID	'FORM2bbbbbb'
7	Form Code	'02PG07b'
9	Taxpayer Identification Number	N, Primary SSN

Column A

0005	Line 1	N – Amount from MT Form 2A, Schedule VI, Line 10 or Schedule VII, Line 10
0010	Line 2	N – College Contribution Credit, MT Form CC
0015	Line 3	N – Qualified Endowment Credit, MT Form QEC
0020	Line 4	N – Energy Conservation Installation Credit, MT Form ENRG-C
0025	Line 5	N – Alternative Fuel Credit, MT Form AFCR
0030	Line 6	N – Rural Physician's Credit
0035	Line 7	N – Health Insurance for Uninsured Montanans Credit, MT Form HI
0040	Line 8	N – Elderly Care Credit, MT Form ECC
0045	Line 9	N – Developmental Disability Account Contribution Credit
0050	Line 10	N – Recycle Credit, MT Form RCYL
0055	Line 11	N – Oil Seed Crushing and Biodiesel Production Facility Credit, MT Form OSC
0060	Line 12	N – Biodiesel Blending and Storage Tax Credit, MT Form BBSC
0065	Line 13	N – Total Nonrefundable Credit, add Lines 1 through 12 (add seq # 0005 – 0060)
0070	Line 14	N – Contractor's Gross Receipts tax credit
0075	Line 15	N – Geothermal Energy Systems Credit, MT Form ENRG-A
0080	Line 16	N – Alternative Energy Systems Credit, MT Form ENRG-B
0085	Line 17	N – Alternative Energy Production Credit, MT Form AEPC
0090	Line 18	N – Dependent Care Assistance Credit, MT Form DCAC
0095	Line 19	N – Historic Property Preservation Credit, Federal Form 3468
0100	Line 20	N – Montana Capital Company Credit
0105	Line 21	N – Infrastructure User's Fee Credit
0110	Line 22	N – Empowerment Zone Credit
0115	Line 23	N – Increasing Research Activities Credit, MT Form RSCH
0120	Line 24	N – Mineral Exploration Incentive Credit, MT Form MINE-CERD
0125	Line 25	N – Film Employment Production Credit, MT Form FPC
0130	Line 26	N – Total Nonrefundable Carryover Credit, add Lines 14 through 25 (add seq # 0070 – 0125)
0135	Line 27	N – Elderly Homeowner/Renter Credit, MT Form 2EC
0140	Line 28	N – Film Employment Production Credit, MT Form FPC
0145	Line 29	N – Film Qualified Expenditure Credit, MT Form FPC
0150	Line 30	N – Insure Montana small business health insurance credit
0155	Line 31	N – Total Refundable Credits, add Lines 27 through 30 (add seq # 0135 – 0150)

Montana Form 2, Page 7– Schedule V
Montana Tax Credits (continued)

Column B

0200	Line 1	N – Amount from MT Form 2A, Schedule VI, Line 10 or Schedule VII, Line 10
0205	Line 2	N – College Contribution Credit, MT Form CC
0210	Line 3	N – Qualified Endowment Credit, MT Form QEC
0215	Line 4	N – Energy Conservation Installation Credit, MT Form ENRG-C
0220	Line 5	N – Alternative Fuel Credit, MT Form AFCR
0225	Line 6	N – Rural Physician's Credits
0230	Line 7	N – Health Insurance for Uninsured Montanans Credit, MT Form HI
0235	Line 8	N – Elderly Care Credit, MT Form ECC
0240	Line 9	N – Developmental Disability Account Contribution Credit
0245	Line 10	N – Recycle Credit, MT Form RCYL
0250	Line 11	N – Oil Seed Crushing and Biodiesel Production Facility Credit, MT Form OSC
0255	Line 12	N – Biodiesel Blending and Storage Tax Credit, MT Form BBSC
0260	Line 13	N – Total Nonrefundable Credit, add Lines 1 through 12 (add seq # 0200 – 0255)
0265	Line 14	N – Contractor's Gross Receipts tax credit
0270	Line 15	N – Geothermal Energy Systems Credit, MT Form ENRG-A
0275	Line 16	N – Alternative Energy Systems Credit, MT Form ENRG-B
0280	Line 17	N – Alternative Energy Production Credit, MT Form AEPC
0285	Line 18	N – Dependent Care Assistance Credit, MT Form DCAC
0290	Line 19	N – Historic Property Preservation Credit, Federal Form 3468
0295	Line 20	N – Montana Capital Company Credit
0300	Line 21	N – Infrastructure User's Fee Credit
0305	Line 22	N – Empowerment Zone Credit
0310	Line 23	N – Increasing Research Activities Credit, MT Form RSCH
0315	Line 24	N – Mineral Exploration Incentive Credit, MT Form MINE-CERD
0320	Line 25	N – Film Employment Production Credit, MT Form FPC
0325	Line 26	N – Total Nonrefundable Carryover Credit, add Lines 14 through 25 (add seq # 0265 – 0320)
0330	Line 27	N – Elderly Homeowner/Renter Credit, MT Form 2EC
0335	Line 28	N – Film Employment Production Credit, MT Form FPC
0340	Line 29	N – Film Qualified Expenditure Credit, MT Form FPC
0345	Line 30	N – Insure Montana small business health insurance credit
0350	Line 31	N – Total Refundable Credits, add Lines 27 through 30 (add seq # 0330 – 0345)
Terminus	\$	Record Termination Mark

Field Size	Seq #	Description	Format
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Montana Form 2, Page 8– Schedule VI
Credit for Income Tax Liability Paid to Another State or County
Full-Year Resident only

4	Character Count	nnnn' (variable)
4	Start of Record Mark	'!!!!'
10	Record ID	'FORM2bbbb'
7	Form Code	'02PG08A'
9	Taxpayer Identification Number	N, Primary SSN

Column A

0005	Line 1	N – Income taxable to another state or country included in MAGI
0010	Line 2	N – Total income from another state of country
0015	Line 3	N – Montana Adjusted Gross Income, MT Form 2, Line 40
0020	Line 4	N – Total income liability paid to another state or country
0025	Line 5	N – Montana tax liability, MT Form 2, Line 48
0030	Line 6	N – Percentage, Divide Line 1 by Line 2 (divide seq 0005 by 0010)
0035	Line 7	N – Multiply Line 4 by Line 6 (multiply seq # 0020 by 0030)
0040	Line 8	N – Percentage, Divide Line 1 by Line 3 (divide seq 0005 by 0015)
0045	Line 9	N – Multiply Line 5 by Line 8 (multiply seq 0025 by 0040)
0050	Line 10	N – Credit for taxes paid, smallest of Lines 4, 7 or 9 (smallest of seq # 0020, 0035, 0045)

Column B

0055	Line 1	N – Income taxable to another state or country included in MAGI
0060	Line 2	N – Total income from another state of country
0065	Line 3	N – Montana Adjusted Gross Income, MT Form 2, Line 40
0070	Line 4	N – Total income liability paid to another state or country
0075	Line 5	N – Montana tax liability, MT Form 2, Line 48
0080	Line 6	N – Percentage, Divide Line 1 by Line 2 (divide seq 0055 by 0060)
0085	Line 7	N – Multiply Line 4 by Line 6 (multiply seq # 0070 by 0080)
0090	Line 8	N – Percentage, Divide Line 1 by Line 3 (divide seq 0055 by 0065)
0095	Line 9	N – Multiply Line 5 by Line 8 (multiply seq 0075 by 0090)
0100	Line 10	N – Credit for taxes paid, smallest of Lines 4, 7 or 9 (smallest of seq # 0070, 0085, 0095)
Terminus		\$ Record Termination Mark

Field Size	Seq #	Description	Format
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Montana Form 2, Page 8– Schedule VII
Credit for Income Tax Liability Paid to Another State or County
Part-Year Resident only

4	Character Count	nnnn' (variable)
4	Start of Record Mark	'!!!!'
10	Record ID	'FORM2bbbb'
7	Form Code	'02PG08B'
9	Taxpayer Identification Number	N, Primary SSN

Column A

0005	Line 1	N – Income taxable include in Montana source income, MT Form 2A, Schedule IV, Line 17
0010	Line 2	N – Total income from another state or country
0015	Line 3	N – Total Montana source income, MT Form 2A, Schedule IV, Line 17
0020	Line 4	N – Total income liability paid to another state or country
0025	Line 5	N – Montana tax liability, MT Form 2, Line 48
0030	Line 6	N – Percentage, Divide Line 1 by Line 2 (divide seq 0005 by 0010)
0035	Line 7	N – Multiply Line 4 by Line 6 (multiply seq # 0020 by 0030)
0040	Line 8	N – Percentage, Divide Line 1 by Line 3 (divide seq 0005 by 0015)
0045	Line 9	N – Multiply Line 5 by Line 8 (multiply seq 0025 by 0040)
0050	Line 10	N – Credit for taxes paid, smallest of Lines 4, 7 or 9 (smallest of seq # 0020, 0035, 0045)

Column B

0055	Line 1	N – Income taxable include in Montana source income, MT Form 2A, Schedule IV, Line 17
0060	Line 2	N – Total income from another state or country
0065	Line 3	N – Total Montana source income, MT Form 2A, Schedule IV, Line 17
0070	Line 4	N – Total income liability paid to another state or country
0075	Line 5	N – Montana tax liability, MT Form 2, Line 48
0080	Line 6	N – Percentage, Divide Line 1 by Line 2 (divide seq 0055 by 0060)
0085	Line 7	N – Multiply Line 4 by Line 6 (multiply seq # 0070 by 0080)
0090	Line 8	N – Percentage, Divide Line 1 by Line 3 (divide seq 0055 by 0065)
0095	Line 9	N – Multiply Line 5 by Line 8 (multiply seq 0075 by 0090)
0100	Line 10	N – Credit for taxes paid, smallest of Lines 4, 7 or 9 (smallest of seq # 0070, 0085, 0090)
Terminus		\$ Record Termination Mark

Field Size	Seq #	Description	Format
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**Montana Form 2, Page 9– Schedule VIII
Reporting of Special Transactions**

4	Character Count	nnnn' (variable)
4	Start of Record Mark	'!!!!'
10	Record ID	'FORM2bbbb'
7	Form Code	'02PG09b'
9	Taxpayer Identification Number	N, Primary SSN

0005	Line 1	AN – Required to file Federal Form 8264 (X or blank) (1 character maximum)
0010	Line 2	AN – Required to file Federal Form 8271 (X or blank) (1 character maximum)
0015	Line 3	AN – Required to file Federal Form 8824 (X or blank) (1 character maximum)
0020	Line 4	AN – Required to file Federal Form 8865 (X or blank) (1 character maximum)
0025	Line 5	AN – Required to file Federal Form 8886 (X or blank) (1 character maximum)
0030	Line 6	AN – Required to file Federal Form 13656 (X or blank) (1 character maximum)
0035	Line 7	AN – Required to file Federal Form 13750 (X or blank) (1 character maximum)
Terminus	\$	Record Termination Mark

Field Size	Seq #	Description	Format
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Montana Form 2EC Elderly/Homeowner Credit

4	Character Count	nnnn' (variable)
4	Start of Record Mark	'!!!!'
10	Record ID	'FORM2ECbbb'
7	Form Code	'10PG01b'
9	Taxpayer Identification Number	N, Primary SSN

Part I

0005	Question 1	AN – 62 or older as of December 31, 2006	(Y or N)
0010	Question 2	AN – In state 9 months or more during 2006	(Y or N)
0015	Question 3	AN – Occupy Montana residence 6 months or more during 2006	(Y or N)
0020	Question 4	AN – Gross income was less than \$45,000 in 2006	(Y or N)

Part II

0025	Line 1	N – Household income from wages, capital gains, dividends, ordinary income, interest etc
0030	Line 2	N – Household income from business, partnerships, rents etc (do not include losses)
0035	Line 3	N – Household income payments and interest on federal, state or municipal bonds
0040	Line 4	N – Alimony, public assistance, unemployment, tax refunds, prior year 2EC refunds etc
0045	Line 5	N – Household pension, annuities, IRA distribution, benefits from RR, PERS, Social Security etc
0050	Line 6	N – Gross household income, add Lines 1 through 5 (add seq # 0025 – 0045)
0055	Line 7	N – Standard exclusion (\$6300)
0060	Line 8	N – Total Household Income, subtract Line 7 from Line 6 (seq # 0055 from 0050)

Part III

0065	Line 9	N – Property tax billed for 2006 including fees, special assessments and SID's
0070	Line 10	N – Rent paid in 2006 on residence
0075	Line 11	N – Rent equivalent tax paid, multiply Line 10 by .15 (15%) (multiply seq # 0070 by .15)
0080	Line 12	N – Add Lines 9 and 11 (add seq # 0065 and 0075)
0085	Line 13	N – Total household income from Line 8 (same as seq # 0060)
0090	Line 14	N – Enter multiplier figure from Table A, MT Form 2EC
0095	Line 15	N – Multiply Line 13 by Line 14 (multiply seq # 0085 by 0090)
0100	Line 16	N – Subtract Line 15 from Line 12 (subtract seq # 0095 from 0080)
0105	Line 17	N – Enter lesser of Line 16 or \$1,000 (lesser of seq # 0100 or \$1000)
0110	Line 18	N – Corresponding percentage for line 6
0115	Line 19	N – Amount of Credit, Line 17 or Multiply Line 17 by Line 18 (multiply seq # 0105 by 0110)
Terminus		'\$' Record Termination Mark

Field Size	Seq #	Description	Format
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Montana Form QEC

Qualified Endowment Credit

4		Character Count	nnnn' (variable)
4		Start of Record Mark	'!!!!'
10		Record ID	'FORMQECbbb'
7		Form Code	'11PG01b'
9		Taxpayer Identification Number	N , Primary SSN
0010	Line 1	AN – Name of tax-exempt org. qualified under 26 USC 501 c3	
0015	Line 1	AN – Address of tax-exempt org. qualified under 26 USC 501 c3	
0020	Line 1	AN – City, State and Zip of tax-exempt org. qualified under 26 USC 501 c3	
0025	Line 1	AN – Name of trustee of the trust administering planned gift	
0030	Line 1	AN – Address of trustee of the trust administering planned gift	
0035	Line 1	AN – City, State and Zip of trustee of the trust administering planned gift	
0040	Line 1	AN – Name of bank or trust holding qualified endowment on behalf of tax-exempt org	
0045	Line 1	AN – Address of bank or trust holding qualified endowment on behalf of tax-exempt org	
0050	Line 1	AN – City, State and Zip of bank or trust holding qualified endowment	
0055	Line 2	AN – Charitable remainder unitrust (X or Blank)	
0060	Line 2	AN – Charitable remainder annuity (X or Blank)	
0065	Line 2	AN – Pooled income fund trust	(X or Blank)
0070	Line 2	AN – Charitable lead unitrust	(X or Blank)
0075	Line 2	AN – Charitable lead annuity	(X or Blank)
0080	Line 2	AN – Charitable gift annuity	(X or Blank)
0085	Line 2	AN – Deferred charitable gift annuity	(X or Blank)
0090	Line 2	AN – Charitable life estate agreement	(X or Blank)
0095	Line 2	AN – Paid-up life insurance policies (X or Blank)	
0100	Line 2	AN – Qualified outright charitable contribution	(X or Blank)
0105	Line 3	N – Qualified endowment contribution date	(YYYYMMDD)
0110	Line 4	N – Allowable contribution amount	
0115	Line 5	N – Qualified endowment credit	
Terminus		'\$'	Record Termination Mark

Field Size	Seq #	Description	Format
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Montana Form CC College Contribution Credit

4		Character Count	nnnn' (variable)
4		Start of Record Mark	'!!!!'
10		Record ID	'FORMCCbbbb'
7		Form Code	'12PG01b'
9		Taxpayer Identification Number	N , Primary SSN
0010	Question1	AN – Contribution(s) made to: Name of institution	
0015	Line 1	N – Total amount of donation	
0020	Line 2	N – Allowable Credit, 10%of Line 1 (10% of seq # 0015)	
Terminus		'\$'	Record Termination Mark

Montana Form ENRG-A Geothermal Energy Systems Credit

4		Character Count	nnnn' (variable)
4		Start of Record Mark	'!!!!'
10		Record ID	'FORMENRGAb'
7		Form Code	'13PG01b'
9		Taxpayer Identification Number	N , Primary SSN
0010	Line 1	AN – Address of installation	
0015	Line 2	N – Date installation was completed in home (YYYYMMDD)	
0020	Line 3	AN – Brand and model number of system installed	
0025	Line 4	N – Installation cost of geothermal system	
0030	Line 5	N – Amount of any grants received for installation of system	
0035	Line 6	N – Subtract Line 5 from Line 4 (subtract seq # 0030 from 0025)	
0040	Line 7	N – Smaller of Line 6 or \$1,500 (smaller or seq # 0035 or \$1,500)	
0045	Line 8	N – Amount or credit originally allowed	
0050	Line 9	N – Amount of credit claimed in previous years	
0055	Line 10	N – Subtract Line 9 from Line 8 (subtract seq # 0050 from 0045)	
Terminus		'\$'	Record Termination Mark

Field Size	Seq #	Description	Format
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Montana Form ENRG-B Alternative Energy Systems Credit

4		Character Count	nnnn' (variable)
4		Start of Record Mark	'!!!!'
10		Record ID	'FORMENRGBb'
7		Form Code	'14PG01b'
9		Taxpayer Identification Number	N , Primary SSN
0010	Line 1	AN – Address of installation	
0015	Line 2	N – Date installation was completed in home	(YYYYMMDD)
0020	Line 3	AN – Brand and model number of system installed	
0025	Line 4	AN – Type of alternative system installed	
0030	Line 5	N – Cost of system including installation	
0035	Line 6	N – Amount of any grants received for installation of system	
0040	Line 7	N – Subtract Line 6 from Line 5 (subtract seq # 0035 from 0030)	
0045	Line 8	N – Smaller of Line 7 or \$500 (smaller or seq # 0040 or \$500)	
0050	Line 9	N – Amount of credit allowed	
0055	Line 10	N – Amount of credit claimed in previous years	
0060	Line 11	N – Subtract Line 10 from Line 9 (subtract seq # 0055 from 0050)	
0065	Line 12	N – Cost of system including installation	
0070	Line 13	N – Smaller of Line 9 or \$500 (smaller of seq # 0050 or \$500)	
0075	Line 14	N – Amount or credit originally allowed	
0080	Line 15	N – Amount of credit claimed in previous years	
0085	Line 16	N – Subtract Line 15 from Line 14 (subtract seq # 0080 from 0075)	
Terminus		'\$' Record Termination Mark	

Montana Form ENRG-C Energy Conservation Installations Credit

4		Character Count	nnnn' (variable)
4		Start of Record Mark	'!!!!'
10		Record ID	'FORMENRGcb'
7		Form Code	'15PG01b'
9		Taxpayer Identification Number	N , Primary SSN
0005	Line 1	AN – Physical address of energy conservation installation	
0010	Line 2	N – Date energy conservation installation was completed	(YYYYMMDD)
0015	Line 3	AN – Type of investment: insulation, windows, etc	
0020	Line 4	AN – Was installation in process of constructing a building	(Y or N)
0025	Line 5	N – Amount invested in physical attributes of a building for conservation purposes	
0030	Line 6	N – Amount invested in water, heating or cooling system for conservation purposes	
0035	Line 7	N – Total expenditure, Add Line 4 and Line 5 (add seq # 0020 and 0025)	
0040	Line 8	N – Multiply amount on line 6 by 25% (multiply seq # 0030 by .25)	
0045	Line 9	N – If energy conservation was paid by you, smaller of Line 7 or \$500	
0050	Line 10	N – If energy conservation paid by both, smaller of Line 7 or \$1000	
0055	Line 11	N – If energy conservation paid by both, smaller of Line 7 or \$1000 (Column A)	
0060	Line 11	N – If energy conservation paid by both, smaller of Line 7 or \$1000 (Column B)	
Terminus		'\$' Record Termination Mark	

Montana Form EST-I

Underpayment of Estimated Tax by Individuals and Fiduciaries

4	Character Count	nnnn' (variable)
4	Start of Record Mark	'!!!!'
10	Record ID	'FORMESTIbb'
7	Form Code	'16PG01b'
9	Taxpayer Identification Number	N, Primary SSN

Required Annual Payment

0010	Line 1	N – Enter 2006 from MT Form 2 , Line 46
0015	Line 2	N – Multiply Line 1 by 90% (multiply seq # 0010 by .90)
0020	Line 3	N – Montana tax withheld and/or Elderly Homeowner/Renter Credit for 2006
0025	Line 4	N – Subtract Line 3 from Line 1 (subtract seq # 0020 from 0010)
0030	Line 5	N – Enter 2005 tax
0035	Line 6	N – Required annual payment, smaller of Line 2 or Line 5 (smaller of seq # 0015 or 0030)

Short Method

0040	Line 7	N – Amount, if any, from Line 3 (same as seq # 0020)
0045	Line 8	N – Estimated tax payments made including amounts credit from prior year
0050	Line 9	N – Add Lines 7 and Line 8 (add seq # 0040 and 0045)
0055	Line 10	N – Total underpayment for year, subtract Line 9 from Line 6 (subtract # 0050 from 0035)
0060	Line 11	N – Multiply Line 10 by .07980 (multiply seq # 0055 by .07980)
0065	Line 12	N – Interest calculation
0070	Line 13	N – Underpayment interest, subtract Line 12 from Line 11 (subtract seq # 0065 from 0060)

Regular Method

0075	Line 14	N – Col A, Divide Line 6 by four (divide seq # 0035 by 4)
0080	Line 15	N – Col A, Amount of estimated tax paid
0085	Line 16	N – Col A, ¼ of amount on Line 3 (¼ of seq # 0020)
0090	Line 17	N – Col A, Total payment, add Line 15 and Line 16 (add seq # 0080 and 0085)
0095	Line 19	N – Col A, Add Lines 17 and 18
0100	Line 21	N – Col A, Subtract Line 20 from Line 19 (enter amount from Line 17, seq # 0090)
0105	Line 22	N – Col A, If Line 21 is zero subtract Line 19 from Line 20
0110	Line 23	N – Col A, Underpayment
0115	Line 24	N – Col A, Add Lines 22 & 23, then go to Line 27 (add seq # 0105 & 0110 then go to seq # 0130)
0120	Line 25	N – Col A, Overpayment
0125	Line 26	N – Col A, 61 days until the next estimated payment date
0130	Line 27	N – Col A, Interest
0135	Line 14	N – Col B, Divide Line 6 by four (divide seq # 0035 by 4)
0140	Line 15	N – Col B, Amount of estimated tax paid
0145	Line 16	N – Col B, ¼ of amount on Line 3 (¼ of seq # 0020)
0150	Line 17	N – Col B, Total payment, add Line 15 and Line 16 (add seq # 0140 and 0145)
0155	Line 18	N – Col B, enter amount from Line 25 of previous col, (same as seq # 0120)
0160	Line 19	N – Col B, Add Lines 17 and 18 (add seq # 0150 and 0155)
0165	Line 20	N – Col B, Enter amount from Line 24 from previous col, (amount from seq # 0115)
0170	Line 21	N – Col B, Subtract Line 20 from Line 19 (subtract seq # 0165 from 0160)
0175	Line 22	N – Col B, if Line 21 is 0 subtract Line 19 from 20 (if seq # 0170 is 0 subtr. seq # 0160 from 0165)
0180	Line 23	N – Col B, Underpayment
0185	Line 24	N – Col B, Add Lines 22 and 23, then go to 27 (add seq # 0175 and 0180 then go to seq # 0200)
0190	Line 25	N – Col B, Overpayment
0195	Line 26	N – Col B, 92 days until the next estimated payment date
0200	Line 27	N – Col B, Interest
0205	Line 14	N – Col C, Divide Line 6 by four (divide seq # 0035 by 4)
0210	Line 15	N – Col C, Amount of estimated tax paid
0215	Line 16	N – Col C, ¼ of amount on Line 3 (¼ of seq # 0020)
0220	Line 17	N – Col C, Total payment, add Line 15 and Line 16 (add seq # 0210 and 0215)

Montana Form EST-I
Underpayment of Estimated Tax by Individuals and Fiduciaries
(continued)

0225	Line 18	N – Col C, enter amount from Line 25 of previous col, (same as seq # 0190)
0230	Line 19	N – Col C, Add Lines 17 and 18 (add seq # 0220 and 0225)
0235	Line 20	N – Col C, Enter amount from Line 24 from previous col, (amount from seq # 0185)
0240	Line 21	N – Col C, Subtract Line 20 from Line 19 (subtract seq # 0235 from 0230)
0245	Line 22	N – Col C, if Line 21 is 0 subtract Line 19 from 20 (if seq # 0240 is 0 subt. seq # 0230 from 0235)
0250	Line 23	N – Col C, Underpayment
0255	Line 24	N – Col C, Add Lines 22 & 23, then go to Line 27 (add seq # 0245 & 0250 then go to seq # 0270)
0260	Line 25	N – Col C, Overpayment
0265	Line 26	N – Col C, 122 days until the next estimated payment date
0270	Line 27	N – Col C, Interest
0275	Line 14	N – Col D, Divide Line 6 by four (divide seq # 0035 by 4)
0280	Line 15	N – Col D, Amount of estimated tax paid
0285	Line 16	N – Col D, ¼ of amount on Line 3 (¼ of seq # 0020)
0290	Line 17	N – Col D, Total payment, add Line 15 and Line 16 (add seq # 0280 and 0285)
0295	Line 18	N – Col D, enter amount from Line 25 of previous col, (same as seq # 0260)
0300	Line 19	N – Col D, Add Lines 17 and 18 (add seq # 0290 and 0295)
0305	Line 20	N – Col D, Enter amount from Line 24 from previous col, (amount from seq # 0255)
0310	Line 21	N – Col D, Subtract Line 20 from Line 19 (subtract seq # 0305 from 0300)
0315	Line 22	N – Col D, if Line 21 is 0 subtract Line 19 from 20 (if seq # 0310 is 0 subt. seq # 0300 from 0305)
0320	Line 23	N – Col D, Underpayment
0325	Line 24	N – Col D, Add Lines 22 & 23, then go to Line 27 (add seq # 0315 & 0320 then go to seq # 0340)
0330	Line 25	N – Col D, Overpayment
0335	Line 26	N – Col D, 90 days until the next estimated payment date
0340	Line 27	N – Col D, Interest
0345	Line 28	N – Underpayment interest, add line 27 for each column (add seq # 0130, 0200, 0270, 0340)
Terminus		'\$' Record Termination Mark

Field Size	Seq #	Description	Format
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Montana Form SS Social Security Worksheet

4	Character Count	nnnn' (variable)
4	Start of Record Mark	'!!!!'
10	Record ID	'FORMSSbbbb'
7	Form Code	'17PG01b'
9	Taxpayer Identification Number	N, Primary SSN

Column A

0010		AN – Filing Status –1, 2, 3a, 3b, 3c, 4
0015	Line 1	N – Total amount from box 5 of all SSA-1099 forms
0020	Line 2	N – Multiply Line 1 by 50% (multiply seq # 0010 by .50)
0025	Line 3	N – Total amounts from MT Form 2
0030	Line 4	N – Amount from MT Form 2 and Federal Form 1040
0035	Line 5	N – Add Lines 2, 3 and 4 (add seq # 0020, 0025 and 0030)
0040	Line 6	N – Total amounts from MT Form 2
0045	Line 7	N – Subtract Line 6 from Line 5 (subtract seq # 0040 from 0035)
0050	Line 8	N – Enter amount that corresponds to Filing Status
0055	Line 9	N – Subtract Line 8 from Line 7 (subtract seq # 0050 from 0045)
0060	Line 10	N – Enter amount that corresponds to Filing Status
0065	Line 11	N – Subtract Line 10 from Line 9 (subtract seq # 0060 from 0055)
0070	Line 12	N – Enter smaller for Line 9 or Line 10 (smaller of seq # 0055 or 0060)
0075	Line 13	N – Multiply Line 12 by 50% (multiply seq 0070 by .50)
0080	Line 14	N – Enter smaller of Line 2 or Line 13 (smaller of seq # 0020 or 0075)
0085	Line 15	N – Multiply Line 11 by 85% (multiply seq # 0065 by .85)
0090	Line 16	N – Add Lines 14 and Line 15 (add seq # 0080 and 0085)
0095	Line 17	N – Multiply Line 1 by 85% (multiply seq # 0015 by .85)
0100	Line 18	N – Taxable Social Security, smaller of Line 16 or Line 17 (smaller of seq # 0090 or 0095)
0105	Line 19	N – Enter amount of Social Security taxable of federal return
0110	Line 20b	N – If Line 19 is less than Line 18 enter difference
0115	Line 20c	N – If Line 19 is great than Line 18 enter difference

Column B

0120	Line 1	N – Total amount from box 5 of all SSA-1099 forms
0125	Line 2	N – Multiply Line 1 by 50% (multiply seq # 0120 by .50)
0130	Line 3	N – Total amounts from MT Form 2
0135	Line 4	N – Amount from MT Form 2 and Federal Form 1040
0140	Line 5	N – Add lines 2, 3 and 4 (add seq # 0125 – 0135)
0145	Line 6	N – Total amounts from MT Form 2
0150	Line 7	N – Subtract Line 6 from Line 5 (subtract seq # 0145 from 0140)
0155	Line 8	N – Enter amount that corresponds to Filing Status
0160	Line 9	N – Subtract Line 8 from Line 7 (subtract seq # 0155 from 0150)
0165	Line 10	N – Enter amount that corresponds to Filing Status
0170	Line 11	N – Subtract Line 10 from Line 9 (subtract seq # 0165 from 0160)
0175	Line 12	N – Enter smaller for Line 9 or Line 10 (smaller of seq # 0160 or 0165)
0180	Line 13	N – Multiply Line 12 by 50% (multiply seq 0175 by .50)
0185	Line 14	N – Enter smaller of Line 2 or Line 13 (smaller of seq # 0125 or 0180)
0190	Line 15	N – Multiply Line 11 by 85% (multiply seq # 0170 by .85)
0195	Line 16	N – Add Lines 14 and Line 15 (add seq # 0185 and 0190)
0200	Line 17	N – Multiply Line 1 by 85% (multiply seq # 0120 by .85)
0205	Line 18	N – Taxable Social Security, smaller of Line 16 or Line 17 (smaller of seq # 0195 or 0200)
0210	Line 19	N – Enter amount of Social Security taxable of federal return
0215	Line 20b	N – If Line 19 is less than Line 18 enter difference
0220	Line 20c	N – If Line 19 is great than Line 18 enter difference
Terminus		'\$' Record Termination Mark

Field Size	Seq #	Description	Format
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Montana Form AFCR Alternative Fuel Credit

4		Character Count	nnnn' (variable)
4		Start of Record Mark	'!!!!'
10		Record ID	'FORMAFCRbb'
7		Form Code	'18PG01b'
9		Taxpayer Identification Number	N, Primary SSN
0010		AN – Year of vehicle	
0015		AN – Make of vehicle	
0020		AN – Date of conversion (YYYYMMDD)	
0025		AN – Gross vehicle weight	
0030		AN – Alternative fuel type	
0035	Line 1	N – Cost of conversion	
0040	Line 2	N – Enter 50% of Line 1 (½ of seq # 0035)	
0045	Line 3	N – If GVW is more than 10,000 lbs enter \$1,000, enter \$500 if GVW is under 10,000 lbs	
0050	Line 4	N – Smaller or Line 2 or Line 3 (smaller or seq # 0040 or 0045)	
0055	Line 5	N – Add amounts on Line 4 of each MT Form AFCR	
Terminus		'\$' Record Termination Mark	

Montana Form DCAC Dependent Care Assistance Credit

4		Character Count	nnnn' (variable)
4		Start of Record Mark	'!!!!'
10		Record ID	'FORMDCACbb'
7		Form Code	'19PG01b'
9		Taxpayer Identification Number	N, Primary SSN

Day Care Facilities Credit

0010	Line 1	N – Number of dependents facility is designed to accommodate	
0015	Line 2	N – Multiply Line 1 by \$2,500 (multiply seq # 0010 by \$2,500)	
0020	Line 3	N – Cost of acquisition, construction, reconstruction, renovation or other improvements	
0025	Line 4	N – Enter 15% of Line 3 (multiply seq # 0020 by .15)	
0030	Line 5	N – Smaller of Line 2, Line 4 or \$50,000 (smaller of seq # 0015, 0025 or \$50,000)	
0035	Line 6	N – Divide Line 5 by ten (divide seq # 0030 by 10)	
0040	Line 7	N – Enter carry forward amounts, excess annual credit over tax liability	
0045	Line 8	N – Add Line 6 and Line 7 (add seq # 0035 and 0040)	

Dependent Care Assistance Credit

0050	Line 9	N – Total amount of Dependent Care Assistance furnished to employees	
0055	Line 10	N – Number of employees who were furnished service	
0060	Line 11	N – Divide Line 9 by Line 10 (divide seq 0050 by 0055) or \$6,300, whichever is smaller	
0065	Line 12	N – Multiply Line 11 by 25% (multiply seq #0060 by .25) or \$1,575, whichever is smaller	
0070	Line 13	N – Amount of credit, multiply Line 12 by Line 10 (multiply seq # 0065 by 0055)	

Dependent Care Information and Referral Service Credit

0075	Line 14	N – Amount paid during year for providing referral services to employees	
0080	Line 15	N – Multiply Line 14 by 25% (multiply seq # 0075 by .25)	
0085	Line 16	N – Total DCAC, add Line 8, Line 13 and Line 15 (add seq # 0045, 0070 and 0080)	
Terminus		'\$' Record Termination Mark	

Field Size	Seq #	Description	Format
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Montana Form DS-1 Disability Income Exclusion Calculation

4	Character Count	nnnn' (variable)
4	Start of Record Mark	'!!!!'
10	Record ID	'FORMDS1bbb'
7	Form Code	'20PG01b'
9	Taxpayer Identification Number	N, Primary SSN

Column A

0005	Line 1	N – Multiply amount of retirement benefits by number of weeks benefits received
0010	Line 2	N – Multiply \$100 by number of weeks benefits received
0015	Line 3	N – Smaller of Line 1 or Line 2 (smaller of seq # 0005 or 0010)
0020	Line 4	N – Amount of benefits received for portion of a week
0025	Line 5	N – Multiply \$20 by number of workdays benefits received
0030	Line 6	N – Smaller of Line 4 or Line 5 (smaller of seq # 0020 or 0025)
0035	Line 7	N – Add Line 3 to Line 6 (add seq # 0015 to 0030)
0040	Line 8	N – Add amount from Line 7, Col A & B (add seq # 0035 and 0080)
0045	Line 9	N – Amount of MAGI before disability income MT Form 2 Line 40 (MT form 2 seq # 0565)

Column B

0050	Line 1	N – Multiply amount of retirement benefits by number of weeks benefits received
0055	Line 2	N – Multiply \$100 by number of weeks benefits received
0060	Line 3	N – Smaller of Line 1 or Line 2 (smaller of seq # 0050 or 0055)
0065	Line 4	N – Amount of benefits received for portion of a week
0070	Line 5	N – Multiply \$20 by number of workdays benefits received
0075	Line 6	N – Smaller of Line 4 or Line 5 (smaller of seq # 0065 or 0070)
0080	Line 7	N – Add Line 3 to Line 6 (add seq # 0060 to 0030)
0085	Line 9	N – Amount of MAGI before disability income MT Form 2 Line 40 (MT form 2 seq # 1025)
0090	Line 10	N – Add amount from Line 9, Col A & B (add seq # 0045 and 0085)
0095	Line 11	N – Income limitation amount \$15,000
0100	Line 12	N – Subtract Line 11 from Line 10 (subtract seq # 0095 from 0090)
0105	Line 13	N – Amount of exemption, subtract Line 12 from Line 8 (subtract seq # 0100 from 0040)
Terminus		'\$' Record Termination Mark

Montana Form 2441-M Child and Dependent Care Expense Deduction

4	Character Count	nnnn' (variable)
4	Start of Record Mark	'!!!!'
10	Record ID	'FORM2441Mb'
7	Form Code	'21PG01b'
9	Taxpayer Identification Number	N, Primary SSN

0010	Line 1	N – Number of qualifying person cared for
0015	Line 2	N – Actual amount paid during the year not to exceed limitations
0020	Line 3	N – Add MAGI for Column A & B from MT Form 2 Page 2, Line 41 (add seq # 0215 & 0650)
0025	Line 4	N – Base wage amount, \$18,000
0030	Line 5	N – Subtract Line 4 from Line 3 (subtract seq # 0025 from 0020)
0035	Line 6	N – Multiply Line 5 by .50 (multiply seq # 0030 by .50)
0040	Line 7	N – Subtract Line 6 from Line 2 (subtract seq # 0035 from 0015)
Terminus		'\$' Record Termination Mark

Field Size	Seq #	Description	Format
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Montana Form ECC Elderly Care Credit

4	Character Count	nnnn' (variable)
4	Start of Record Mark	'!!!!'
10	Record ID	'FORMECCbbb'
7	Form Code	'22PG01b'
9	Taxpayer Identification Number	N, Primary SSN

Part I - Eligibility

0010	AN – Is elderly person related to you by blood or marriage	(Y or N)
0015	AN – Is elderly person 65 or disabled for Social Security purposes	(Y or N)
0020	AN – Does elderly person meet income qualifications	(Y or N)
0025	AN – Does Montana Adjusted Gross Income qualify	(Y or N)

Part II – Computation of allowable credit

0030	Line 1	N – Qualified elderly care expenses paid during the year	
0035	Line 2	N – Montana Adjusted Gross Income	
0040	Line 3	N – Multiplier figure from table	
0045	Line 4	N – Multiply Line 1 times Line 3 (multiply seq # 0030 times 0040)	
0050	Line 5	N – Reduction, \$50,000 single/married filing joint, \$25,000 married filing separate	
0055	Line 6	N – Subtract Line 5 from Line 2 (subtract seq # 0050 from 0035)	
0060	Line 7	N – Subtract Line 6 from Line 4 (subtract seq # 0055 from 0045)	
0065	Line 8	N – Smaller of Line 7 or \$5,000 (smaller of seq # 0060 or \$5,000)	
0070		AN – Is another family member claiming credit	(Y or N)
0075		AN – Name of family members claiming credit	
0080		N – SSN of family member claiming credit	
Terminus		'\$' Record Termination Mark	

Montana Form IND Indian Certification

4	Character Count	nnnn' (variable)
4	Start of Record Mark	'!!!!'
10	Record ID	'FORMINDbbb'
7	Form Code	'23PG01b'
9	Taxpayer Identification Number	N, Primary SSN
0010	AN – Name of tribe	
0015	AN - City	
0020	AN – Name of tribal member	
0025	N – SSN of tribal member	
0030	AN – Tribal member enrollment number	
0035	AN – Authorizing agent	
0040	N – Date	(YYYYMMDD)
0045	AN – Name of tribe	
0050	AN – Name of reservation	
0055	N – Resided on reservation from date	(YYYYMMDD)
0060	N – Resided on reservation to date	(YYYYMMDD)
0065	N – Tax Year	
0070	N – Worked on reservation from date	(YYYYMMDD)
0075	N – Worked on reservation to date	
0080	AN – Source of income was from above named reservation	(Y or N)
Terminus		'\$' Record Termination Mark

Field Size	Seq #	Description	Format
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Montana Form RCYL Recycle Credit/Deduction

4	Character Count	nnnn' (variable)
4	Start of Record Mark	'!!!!'
10	Record ID	'FORMRCYLbb'
7	Form Code	'24PG01b'
9	Taxpayer Identification Number	N, Primary SSN

Part I

0010	Line 1	AN – Was qualifying machinery purchased on or after first day of current year?	(Y or N)
0015	Line 2	AN – Is machinery used primarily for collection/processing reclaimed material?	(Y or N)
0020	Line 3	AN – Is machinery used for manufacturing finished products from reclaimed material?	(Y or N)
0025	Line 4	AN – Is machinery used to treat soils contaminated by hazardous waste?	(Y or N)
0030	Line 5	AN – Was machinery located and operated in Montana on last day of the year?	(Y or N)

Part II – For equipment used in Montana

0035	Line 6	AN – Type and purpose of equipment
0040	Line 7	N – Date of purchase (YYYYMMDD)
0045	Line 8	N – Cost of equipment
0050	Line 9	N – Computation of credit, multiply cost of equipment using percentage table

Part III – For qualifying specialized mobile equipment used in and out of Montana

0055	Line 10	AN – Type and purpose of equipment
0060	Line 11	N – Date of purchase (YYYYMMDD)
0065	Line 12	N – Cost of equipment
0070	Line 13	N – Number of days used in Montana
0075	Line 14	N – Total days used for the year
0080	Line 15	N – Divide amount on Line 13 by amount on Line 14 (divide seq # 0070 by 0075)
0085	Line 16	N – Computation of credit
0090	Line 17	N – Total Credit, amount from Line 9 and/or Line 16 (amount from seq # 0050 and/or 0085)

Part IV – Deduction for purchase of recycled material

0095	Line 18	AN – Type of recycled material purchased
0100	Line 19	N – Cost of recycled material
0105	Line 20	N – Multiply Line 19 by 10% (multiply seq 0100 by .10)
Terminus		'\$' Record Termination Mark

Field Size	Seq #	Description	Format
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GENERIC (FIXED) RECORD LAYOUT

The field ID and length in the generic record correspond to Federal field ID and length

Montana Short Form – Form 2M and 2EZ

HEADER SECTION

4		Character Count	'2753'
38		Record ID	
4	000	Start of Record Sentinel	Value '*****'
6	0000	Record ID Type	'STbbbb'
6	0001	Form Number	'0001bb'
5	0002	Page Number	'PG01b '
9	0003	Primary SSN	N
1	0004	Filler	blank
7	0005	Form Schedule No.	N, Value '0000001'
2	0010	State Code	A, 'MT'
2	0011	City Code (future use)	A, blank
1	0015	Imperfect Return Indicator	A, Value "E" or blank
2	0019	State Only Indicator	A, 'SO'
14	0020	Declaration Control Number	N
2	0020.1	First Two Positions	N, '00'
6	0020.2	EFIN of Originator	N
3	0020.3	Batch Number	N, (000-999)
2	0020.4	Serial Number	N, (00-99)
1	0020.5	Year Digit	N, Value '7'
16	0023	Return Sequence Number	N, Required entry
5	0023.1	ETIN of Transmitter	N
2	0023.2	Trans Use Field	N
3	0023.3	Julian Date of Tr	N
2	0023.4	Trans Seq. Number	N, (01-99)
4	0023.5	Seq Number of Ret	N, (0001-9999)

STATE DIRECT DEPOSIT/DEBIT SECTION

1	0024	Direct Deposit/Debit indicator	0=No EFT 1=Direct Deposit 2=Direct Debit
1	0025	State Return Flag (reserved)	N, For State use
8	0027	Direct Debit Date	N, (YYYYMMDD)
12	0028	Direct Debit Amount	N
9	0030	State Routing Transit Number	N, blank if not DD
1	0032	State RTN Indicator	N, 0= No St RTN 1=St RTN found 2=St RTN not found
17	0035	State Deposit Account Number	AN, blank if not DD
1	0040	Checking account	"X", or blank
1	0048	Savings account	"X", or blank
1	0049	On-Line state return	A, value "O" = Online

Field Size	Seq #	Description	Format
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PARTICIPANT SECTION

27	0050	State Numeric Area	N
9	0050.1	Preparer SSN	N , 1040 Seq 1360
9	0050.2	Preparer EIN	N , 1040 Seq 1380
5	0050.3	Preparer Zip	N , 1040 Seq 1410-5
4	0050.4	Preparer Zip + 4	N , 1040 Seq 1410-4
93	0052	State Alphanumeric Area	AN
5	0052.1	Mailbox ID Alphanumeric	AN
35	0052.2	Preparer Firm Name	AN , 1040 Seq 1370
30	0052.3	Preparer Address	AN
20	0052.4	Preparer City	AN , 1040 Seq 1390
2	0052.5	Preparer State	AN , 1040 Seq 1400
1	0052.6	Preparer Self-Empl Ind	AN , 1040 Seq 1350

Field Size	Seq #	Description	Format
ENTITY SECTION			
9	0055	Spouse SSN	N
35	0060	Name Line 1	AN, Required Entry
32	0060.1	Primary Last Name	AN
3	0060.2	Primary Suffix	AN
8	0062	Date of Death Primary	N, (YYYYMMDD)
35	0065	Name Line 2	AN
32	0065.1	Secondary Last Name	AN
3	0065.2	Secondary Suffix	AN
8	0068	Date of Death Secondary	N, (YYYYMMDD)
35	0070	Name Line 3	
16	0070.1	Primary First Name	AN
1	0070.2	Primary Middle Initial	AN
16	0070.3	Secondary First Name	AN
1	0070.4	Secondary Middle Initial	AN
1	0070.5	(Not used) Blank	
35	0074	In C/O Addressee	AN
35	0075	Address Line 1 (street address)	AN
35	0077	Foreign Street Address	AN, not used on Form 2M or 2EZ
35	0080	Address Line 2 (rest of address)	AN
22	0085	City	AN
35	0087	Foreign City, State or Province	AN, not used on Form 2M or 2EZ
5	0090	City Code (Not Used)	N
2	0095	State Abbreviation	A
22	0098	Foreign Country	A, not used on Form 2M or 2EZ
12	0100	Zip Code	N
20	0105	County	A, not used on Form 2M or 2EZ
5	0110	County Code	A, not used on Form 2M or 2EZ
12	0115	Telephone Number	AN
5	0120	Primary TO Signature	N, PIN Use Only (not used)
5	0125	Spouse Signature	N, PIN Use Only (not used)
11	0126	ERO EFIN/PIN	N

Field Size	Seq #	Description	Format
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CONSISTENCY SECTION

(MUST BE ZERO FILLED)

1	0150	Federal Filing Status	N
2	0155	Total Federal Exemptions	N
12	0160	Wages, Salaries, Tips	N
12	0165	Taxable Interest	N
12	0170	Tax Exempt Interest	N
12	0175	Dividends	N
12	0180	State Refund	N
12	0185	Taxable Social Security Benefits	N
12	0190	Keogh Plan and SEP Deductions	N
12	0195	Adjust Gross Income	N
12	0200	Standard/Itemized Deductions	N
12	0205	Earned Income Credit	N

Field Size	Seq #	Description	Format
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ALPHANUMERIC SECTION

0300 Alphanumeric Field 1			
80			
10	0300.01	Software Developer Code	AN
31	0300.02	Paid Preparer Name	AN, 1040 Seq 1340
10	0300.03	Preparer Phone Number	AN
13	0300.04	Non-Paid Preparer	AN, 1040 Seq 1330
16	0300.05	Preparer State EIN	AN
0305 Alphanumeric Field 2			
80			
1	0305.01	MT form type, Form 2M	AN, Must be 'M' or 'Z'
1	0305.04	Filing Status (Single)	AN, (X or Blank)
1	0305.07	Filing Status (Married Filing Jointly)	AN, (X or Blank)
1	0305.10	Filing Status (Head of Household)	AN, (X or Blank) Form 2M only
1	0305.13	Residency Status	AN, Must be a 1
1	0305.16	Standard Deduction	AN, (X or Blank)
1	0305.19	Itemized Deduction	AN, (X or Blank) Form 2M only
1	0305.21	Do not need forms next year	AN, (X or Blank)
1	0305.24	Federal Extension box	AN, (X or Blank)
1	0305.27	Annualized estimated payments	AN, (X or Blank) Form 2M only
1	0305.30	Exemptions yourself (Regular)	AN, (X or Blank)
1	0305.33	Exemptions yourself (65 or Over)	AN, (X or Blank) Form 2M only
1	0305.36	Exemptions yourself (Blind)	AN, (X or Blank) Form 2M only
1	0305.39	Exemptions yourself (Total)	N
1	0305.42	Exemptions spouse (Regular)	AN, (X or Blank)
1	0305.45	Exemptions spouse (65 or Over)	AN, (X or Blank) Form 2M only
1	0305.48	Exemptions spouse (Blind)	AN, (X or Blank) Form 2M only
1	0305.51	Exemptions spouse (Total)	N
2	0305.54	Total Dependents	N, Form 2M only
2	0305.57	Total Exemptions	N
1	0305.60	May DOR talk w/Preparer about Rtn	AN, (Y or N)
1	0305.63	Deceased (Primary)	AN, (X or Blank)
1	0305.66	Deceased (Spouse)	AN, (X or Blank)
9	0305.69	Dependent 1 First Name	AN, Form 2M only
9	0305.72	Dependent 2 First Name	AN, Form 2M only
9	0305.75	Dependent 3 First Name	AN, Form 2M only
9	0305.78	Dependent 4 First Name	AN, Form 2M only
9	0305.81	Dependant 5 First Name	AN, Form 2M only
10	0305.83	Preparer phone number (area code and number)	N
0310 Alphanumeric Field 3			
80			
9	0310.01	Dependent 6 First Name	AN, Form 2M only
9	0310.04	Dependent 7 First Name	AN, Form 2M only
9	0310.07	Dependent 8 First Name	AN, Form 2M only
9	0310.10	Dependent 9 First Name	AN, Form 2M only
9	0310.13	Dependent 10 First Name	AN, Form 2M only
9	0310.16	Dependent 1 Last Name	AN, Form 2M only
9	0310.19	Dependent 2 Last Name	AN, Form 2M only
9	0310.22	Dependent 3 Last Name	AN, Form 2M only
8	0310.25	Unused	AN

Field Size	Seq #	Description	Format
<hr/>			
	0315	Alphanumeric Field 4	
80			
9	0315.01	Dependent 4 Last Name	AN, Form 2M only
9	0315.04	Dependent 5 Last Name	AN, Form 2M only
9	0315.07	Dependent 6 Last Name	AN, Form 2M only
9	0315.10	Dependent 7 Last Name	AN, Form 2M only
9	0315.13	Dependent 8 Last Name	AN, Form 2M only
9	0315.16	Dependent 9 Last Name	AN, Form 2M only
9	0315.19	Dependent 10 Last Name	AN, Form 2M only
9	0315.22	Dependent 1 SSN	N, Form 2M only
8	0315.25	Unused	AN
	0320	Alphanumeric Field 5	
80			
9	0320.01	Dependent 2 SSN	N, Form 2M only
9	0320.04	Dependent 3 SSN	N, Form 2M only
9	0320.07	Dependent 4 SSN	N, Form 2M only
9	0320.10	Dependent 5 SSN	N, Form 2M only
9	0320.13	Dependent 6 SSN	N, Form 2M only
9	0320.16	Dependent 7 SSN	N, Form 2M only
9	0320.19	Dependent 8 SSN	N, Form 2M only
9	0320.22	Dependent 9 SSN	N, Form 2M only
8	0320.25	Unused	AN
	0325	Alphanumeric Field 6	
80			
9	0325.01	Dependent 10 SSN	N, Form 2M only
3	0325.04	Dependent 1 Relationship (see page 15)	AN, Form 2M only
3	0325.07	Dependent 2 Relationship	AN, Form 2M only
3	0325.10	Dependent 3 Relationship	AN, Form 2M only
3	0325.13	Dependent 4 Relationship	AN, Form 2M only
3	0325.16	Dependent 5 Relationship	AN, Form 2M only
3	0325.19	Dependent 6 Relationship	AN, Form 2M only
3	0325.22	Dependent 7 Relationship	AN, Form 2M only
3	0325.25	Dependent 8 Relationship	AN, Form 2M only
3	0325.28	Dependent 9 Relationship	AN, Form 2M only
3	0325.31	Dependent 10 Relationship	AN, Form 2M only
1	0325.34	Dependent 1 Handicapped	AN, (X or Blank) Form 2M only
1	0325.37	Dependent 2 Handicapped	AN, (X or Blank) Form 2M only
1	0325.40	Dependent 3 Handicapped	AN, (X or Blank) Form 2M only
1	0325.43	Dependent 4 Handicapped	AN, (X or Blank) Form 2M only
1	0325.46	Dependent 5 Handicapped	AN, (X or Blank) Form 2M only
1	0325.49	Dependent 6 Handicapped	AN, (X or blank) Form 2M only
1	0325.52	Dependent 7 Handicapped	AN, (X or Blank) Form 2M only
1	0325.55	Dependent 8 Handicapped	AN, (X or Blank) Form 2M only
1	0325.58	Dependent 9 Handicapped	AN, (X or Blank) Form 2M only
1	0325.61	Dependent 10 Handicapped	AN, (X or Blank) Form 2M only
30	0325.64	Other deductible taxes – List type and amount	AN, Form 2M only
1	0325.67	Unused	AN
	0330	Alphanumeric Field 7	
80			
20	0330.01	Provide name, SSN and address for mort. interest	AN, Form 2M only
30	0330.04	Other expenses – List type and amount	AN, Form 2M only
30	0330.07	Misc. deductions – List type and amount	AN, Form 2M only

Field Size	Seq #	Line # 2M 2EZ		Format, Description
12	0350	6	4	N, Wages, salaries, tips, etc
12	0355	7a	5	N, Taxable interest
12	0360	7b		N, Tax-exempt interest
12	0365	8a		N, Ordinary dividends
12	0370	8b		N, Qualified dividends
12	0375	9		N, Capital gain or loss
12	0380	10a		N, IRA distributions
12	0385	10b		N, Taxable amount of IRA distributions
12	0390	11a		N, Pensions and annuities
12	0395	11b		N, Taxable amount of pensions and annuities
12	0400	12	6	N, Unemployment compensation
12	0405	13a		N, Social Security benefits
12	0410	13b		N, Taxable amount of Social Security benefits
12	0415	14		N, Total income, add Lines 6 through 13b (add seq # 0350-0355, 0365, 0375, 0385, 0395-0400, 0410)
12	0420	15		N, Penalty on early withdrawal of savings
12	0425	16		N, IRS deduction
12	0430	17		N, Student loan interest deduction
12	0435	18		N, Jury duty pay you gave to your employer
12	0440	19		N, Total adjustments to income, Add Lines 15 through 18 (add seq # 0420-0435)
12	0445	20		N, FAGI, subtract Line 19 from Line 14 (subtract seq # 0440 from 0415)
12	0450	21		N, Interest/dividends on bonds from other states
12	0455	22		N, Taxable federal refund
12	0460	23		N, Addition to federal taxable Social Security/RR retirement
12	0465	24		N, MSA nonqualified withdrawal
12	0470	25		N, Montana additions to FAGI
12	0475	26		N, Exempt interest/dividends on federal bonds, notes and obligations
12	0480	27	8	N, Exempt Unemployment Compensation
12	0485	28		N, Partial pension and annuity income exemption
12	0490	29		N, Partial interest exemption for taxpayers 65 and older
12	0495	30	9	N, Exemption for certain taxed tips and gratuities
12	0500	31		N, Exempt MSA deposits and earnings
12	0505	32		N, Subtraction for federal taxable Social Security/Tier I RR retirement
12	0510	33		N, Subtraction for federal taxable Tier II RR retirement
12	0515	34		N, Montana subtraction from FAGI
12	0520	35		N, Montana AGI, add Lines 20 and 25 then subtract 34 (add seq # 0445 and 0470 then subtract 0515)
12	0525	36		N, Montana AGI
12	0530	37	12	N, Standard/Itemized deduction amount
12	0535	38		N, Subtract Line 37 from 36 (subtract seq # 0530 from 0525)
12	0540	39	13	N, Multiply \$1980 by the number of exemptions (multiply 1980 by seq #0305.57)
12	0545	40	15	N, Taxable income, subtract Line 39 from 38 (subtract seq # 0540 from 0535)
12	0550	41	16	N, Amount of Tax
12	0555	42		N, 1% capital gains tax credit
12	0560	43		N, Resident tax after capital gains tax credit, (subtract Line 42 from 41 (subtract seq # 0555 from 0550)
12	0565	44		N, Nonrefundable single-year credits from For 2M, Sch II Line 5
12	0570	45		N, Nonrefundable carryover credit from Form 2M, Sch II Line 6
12	0575	46		N, Total nonrefundable credits, add Lines 44 and 45 (add seq # 0565 – 0570)
12	0580	47	17	N, Total tax after nonrefundable credit, subtract Line 46 from 43 (subtract seq # 0575 from 0560)
12	0585	48		N, Montana withholding
12	0590	49		N, 2006 estimated tax payments and amount applied 2005 return
12	0595	50		N, 2006 extension payments
12	0600	51		N, Elderly Homeowner/Renter Credit from Form 2M Sch II Line 7

Field Size	Seq #	Line # 2M 2EZ	Format, Description
12	0605	52	N, Total payments/Offsets, add Lines 48 through 51 (add seq # 0585 – 0600)
12	0610	53 18	N, Interest on underpayment of estimated tax
12	0615	54	N, Late file, late pay penalties and interest
12	0620	55	N, Medical Care Savings Account 10% penalty
12	0625	56a 19a	N, Nongame wildlife program check off
12	0630	56b 19b	N, Child abuse prevention check off
12	0635	56c 19c	N, Agriculture in schools check off
12	0640	56d 19d	N, End-stage renal disease check off
12	0645	56 19	N, Check off total, add Lines 56a through 56d (add seq # 0625 – 0640)
12	0650	57	N, Total tax, penalties, interest and contributions, add Lines 47, 53 through 56 (add seq # 0580 and 0610-0620 and 0645)
12	0655	58	N, Tax Due®, enter difference if Line 57 is more than Line 52
12	0660	59	N, Enter difference if Line 57 is less than Line 52
12	0665	60	N, Enter amount of Line 59 to apply to 2007 estimated tax
12	0670	61	N, Refund®, subtract Line 60 from 59 (subtract seq # 0665 from 0660)

Montana Form 2M Schedule I (Itemized Deductions)

12	0675	1	N, Medical and dental expenses
12	0680	2	N, Amount from Form 2M Line 35 (Form 2M seq # 0520)
12	0685	3	N, Multiply Line 2 by 7.5% (multiply seq # 0680 by .075)
12	0690	4	N, Deductible medical/dental expenses subject to 7.5% of MAGI (subtract seq # 0685 from 0675)
12	0695	5	N, Medical insurance premiums not deducted elsewhere on return
12	0700	6	N, Long term care insurance premiums not deducted elsewhere
12	0705	7a	N, Federal income tax withheld in 2006
12	0710	7b	N, Federal estimated tax payments paid in 2006
12	0715	7c	N, 2005 federal income taxes paid in 2006
12	0720	7d	N, Other back year federal income taxes paid in 2006
12	0725	7e	N, Federal income tax deductions, add Lines 7a through 7d (add seq # 0705 – 0720)
12	0730	8	N, Real estate taxes paid in 2006
12	0735	9	N, Personal property taxes paid in 2006
12	0740	10	N, Other deductible taxes
12	0745	11	N, Home mortgage interest and points reported to you
12	0750	12	N, Home mortgage interest and points not reported to you
12	0755	13	N, Points not reported to you on federal form 1098
12	0760	14	N, Investment interest
12	0765	15	N, Contributions made by cash or check during 2006
12	0770	16	N, Contributions made other than by cash or check
12	0775	17	N, Contribution carryover from the prior year
12	0780	18	N, Child and dependent care expenses (MT Form 2441M)
12	0785	19	N, Casualty and theft loss
12	0790	20	N, Unreimbursed employee business expenses
12	0795	21	N, Other expenses
12	0800	22	N, Add Lines 20 and 21 (add seq # 0790 and 0795)
12	0805	23	N, Amount from Form 2M Line 35 (Form 2M seq # 0520)
12	0810	24	N, Multiply Line 23 by 2.0% (multiply seq # 0805 by .02)
12	0815	25	N, Subtract Line 24 from 22 (subtract seq # 0810 from 0800)
12	0820	26	N, Political contributions
12	0825	27	N, Misc deductions not subject to 2% MAGI
12	0830	28	N, Add Lines 4, though 6, 7e through 19, and 25 through 28 (add seq # 0690 – 0700, 0725 – 0785 and 0815 – 0830)
12	0835	29	N, Amount of non-allowed itemized deductions
12	0840	30	N, Allowable itemized deductions, subtract Line 30 from 29 (subtract seq # 0840 from 0835)
12	0845		N, unused

Field Size	Seq #	Line # 2M 2EZ	Format, Description
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Montana Form 2M Schedule II (Montana Tax Credits)

12	0850	1	N, College contribution credit (MT Form CC)
12	0855	2	N, Energy conservation credit (MT Form ENRG-C)
12	0860	3	N, Elderly care credit (MT Form ECC)
12	0865	4	N, Developmental disability account contribution credit
12	0870	5	N, Total nonrefundable single-year credits, add Line 1 through 4 (add seq # 0850 – 0865)
12	0875	6	N, Alternative energy systems credit (MT Form ENRG-B) / Total nonrefundable carryover credit
12	0880	7	N, Elderly homeowner/renter credit
12	0885		N, unused
12	0890	7	N, FAGI, add Lines 5 through 7 (add seq # 350, 355, 400)
12	0895	10	N, Total Montana subtractions, add Lines 7 through 9 (add seq # 890, 480, 495)
12	0900	11	N, MAGI, subtract Line 10 from 7 (subtract seq # 895 from 890)
12	0905	14	N, Total deductions and exemptions, add Lines 12 and 13 (add seq # 530 and 540)
12	0910	20	N, Total tax, penalty and contributions, add Lines 16, 18 and 19 (add seq # 550, 610 and 645)
12	0915	21	N, Tax DueⓈ, if Line 20 is more than Line 17 enter difference
12	0920	22	N, RefundⓈ, if Line 20 is less than Line 17 enter difference
12	0925		N, unused
1	END	'#'	Record Termination Mark

Standard Deduction Table

TAX YEAR: **2006**

Standard Deduction Percentage: 20%

Standard Deduction Maximum

Single: \$3,710
Married: \$7,420

Standard Deduction Minimum

Single: \$1,650
Married: \$3,300

Personal Exemption: \$1,980

Itemized Deduction:

Federal Income Tax Deduction Limitations:

- **Single:** \$5,000
- **Married filing separately on the same form:** \$5,000
- **Married filing separately on separate forms:** \$5,000
- **Married filing separately an spouse not filing:** \$5,000
- **Head of household:** \$5,000
- **Married filing jointly:** \$10,000

Capital Gains Tax Credit: 1%

2006 Tax Brackets and Table			
If your taxable income is			
At least	But less than	Then your tax is:	Less:
0	2,400	1% of taxable income	
2,400	4,300	2% of taxable income	(24)
4,300	6,500	3% of taxable income	(67)
6,500	8,800	4% of taxable income	(132)
8,800	11,300	5% of taxable income	(220)
11,300	14,500	6% of taxable income	(333)
14,500		6.9% of taxable income	(464)